Love Bookkeeping.
We Do. Don't You?

MOVING TO MONTHLY IAS LODGEMENTS

WHAT YOU NEED TO KNOW

What's Changing?

The ATO has advised that your PAYG Withholding (PAYGW) must now be lodged monthly instead of quarterly. From now on, you'll lodge a PAYGW Monthly via an IAS. So your Quarterly BAS will include GST and PAYG Instalments for the quarter, plus PAYGW for one month.

Why the Change?

The ATO makes this change if:

- You withhold over $25,000 a year
- Your wages or staff numbers have increased
- You're now considered a medium withholder

📌 You don't need to apply — it's automatic.
More info from the ATO: Changing a withholding cycle

EXAMPLE SCHEDULE

Period Covered	Form	Includes	Due Date
Apr–Jun	June BAS	GST, PAYG Instalments, PAYGW (quarter)	25 August
July	July IAS	PAYGW for July only	21 August
August	August IAS	PAYGW for August only	21 September
Jul–Sep	September BAS	GST, PAYG Instalments (quarter), PAYGW for Sept	25 November
October	October IAS	PAYGW for October only	21 November
November	November IAS	PAYGW for November only	21 December
Oct–Dec	December BAS	GST, PAYG Instalments (quarter), PAYGW for Dec	25 February
January	January IAS	PAYGW for January only	21 February
February	February IAS	PAYGW for February only	21 March
Jan–Mar	March BAS	GST, PAYG Instalments (quarter), PAYGW for March	25 May
April	April IAS	PAYGW for April only	21 May
May	May IAS	PAYGW for May only	21 June
Apr–Jun	June BAS	GST, PAYG Instalments (quarter), PAYGW for June	25 August

Super Reminder

Want to add extra super before EOFY?

It must be received by your fund before 30 June to count for this financial year — but we recommend doing it early to allow for processing delays.

📩 Let us know and we'll handle it with payroll.

What To Do

- Read your ATO letter.
- Mark the 21st for monthly PAYGW.
- Let your bookkeeper or payroll officer know.
- BAS stays quarterly — now with monthly PAYGW.

Let's create better financial outcomes — together.

0447 420 139
www.lovebookkeeping.com.au
admin@lovebookkeeping.com.au