

Due Dates - August 2013

| Date | Obligation |
|-----------|--|
| 14 August | <p>Due date for lodging the <i>PAYG withholding payment summary annual report</i> for:</p> <ul style="list-style-type: none"> • large withholders whose annual withholding is greater than \$1 million • payers who have no tax agent or BAS agent involved in preparing the report. |
| 21 August | July 2013 monthly activity statement – due date for lodging and paying. |
| 25 August | <p>Quarterly activity statement, quarter 4, 2012–13 – tax agents and BAS agents – due date for lodging and paying if you are lodging via one of the following:</p> <ul style="list-style-type: none"> • electronic lodgment service (ELS) • electronic commerce interface (ECI) • Tax Agent Portal • BAS Agent Portal • Standard Business Reporting (SBR). |
| | <p><i>Taxable payments annual report</i> for 2012–13 – due date for reports prepared and lodged by a tax agent.</p> <p>Note: This concessional lodgment arrangement is available for this year only and is not part of the lodgment program.</p> |
| 28 August | <p>Due date for lodging the <i>Superannuation guarantee charge statement – quarterly</i>, and paying the super guarantee charge for quarter 4, 2012–13, if the employer did not pay enough contributions on time.</p> <p>Employers who lodge a <i>Superannuation guarantee charge statement – quarterly</i> can choose to offset contributions they paid late to a fund against their super guarantee charge for the quarter. They will still have to pay the remaining super guarantee charge to us.</p> <p>Note: The super guarantee charge is not tax deductible.</p> <p>For help working out the super guarantee charge and preparing the <i>Superannuation guarantee charge statement – quarterly</i>, use our Super guarantee charge statement and calculator tool.</p> |