



## DUE DATES – AUGUST 2014

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"><li>• large withholders whose annual withholding is greater than \$1 million</li><li>• payers who have no tax agent or BAS agent involved in preparing the report.</li></ul>
21 August	<p>July 2014 monthly activity statement – due date for lodging and paying.</p>
25 August	<p>Quarterly activity statement, quarter 4, 2013–14 – tax agents and BAS agents – due date for lodging and paying if you are lodging using one of the following:</p> <ul style="list-style-type: none"><li>• electronic lodgment service (ELS)</li><li>• electronic commerce interface (ECI)</li><li>• Tax Agent Portal</li><li>• BAS Agent Portal</li><li>• Standard Business Reporting (SBR).</li></ul>
28 August	<p>Due date for lodging the <i>Superannuation guarantee charge statement – quarterly</i>, and paying the super guarantee charge for quarter 4, 2013–14, 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><b>Note:</b> 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 <a href="#">Super guarantee charge statement and calculator tool</a>.</p>