



Due Dates - August 2015

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	<p>July 2015 monthly activity statement – due date for lodging and paying.</p>
25 August	<p>Quarterly activity statement, quarter 4, 2014–15 – 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">• electronic lodgment service (ELS)• electronic commerce interface (ECI)• Tax Agent Portal• BAS Agent Portal• Standard Business Reporting (SBR).
28 August	<p>Due date for lodging the <i>Superannuation guarantee charge statement – quarterly</i>, and paying the super guarantee charge for quarter 4, 2014–15, 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> <p><i>Taxable payments annual report</i> – building and construction industry.</p>