



Due Dates - August 2017

Date	Obligation
14 August	Lodge <i>PAYG withholding payment summary annual report</i> for: <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	Lodge and pay July 2017 monthly activity statement.
25 August	Lodge and pay quarter 4, 2016–17 activity statement – if you lodge electronically.
28 August	<p>Lodge and pay quarter 4, 2016–17 <i>Superannuation guarantee charge statement – quarterly</i> 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 still have to pay the remaining super guarantee charge.</p> <p>Note: The super guarantee charge is not tax deductible</p> <p>Use our Super guarantee charge statement and calculator tool to work out the super guarantee charge and prepare the <i>Superannuation guarantee charge statement – quarterly</i>.</p>
	Lodge <i>Taxable payments annual report</i> – building and construction industry.