

Due Dates - November 2013

Date	Obligation
21 November	October 2013 monthly activity statement – due date for lodging and paying.
25 November	<p>Quarterly activity statement, quarter 1, 2013–14 – due date for lodging and paying if you are lodging via one of the following:</p> <ul style="list-style-type: none"> • Electronic commerce interface (ECI) • Electronic lodgment service (ELS) • Tax Agent Portal • BAS Agent Portal • Standard Business Reporting (SBR).
28 November	<p>Due date for lodging <i>Superannuation guarantee charge statement – quarterly</i> and paying the super guarantee charge for quarter 1, 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>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>