



## Due Dates - November 2014

Date	Obligation
21 November	October 2014 monthly activity statement – due date for lodging and paying.
25 November	Quarterly activity statement, quarter 1, 2014–15 – due date for lodging and paying if you are lodging via one of the following: <ul style="list-style-type: none"><li>• electronic commerce interface (ECI)</li><li>• electronic lodgment service (ELS)</li><li>• Tax Agent Portal</li><li>• BAS Agent Portal</li><li>• Standard Business Reporting (SBR).</li></ul>
28 November	<p>Due date for lodging <i>Superannuation guarantee charge statement – quarterly</i> and paying the super guarantee charge for quarter 1, 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><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>