



Due Dates - August 2016

Date	Obligation
14 August	Lodge the <i>PAYG withholding payment summary annual report</i> for: 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 2016 monthly activity statement.
25 August	Lodge and pay quarterly activity statement for quarter 4, 2015–16 – tax agents and BAS agents – if you are lodging using: electronic lodgment service (ELS) electronic commerce interface (ECI) Tax Agent Portal BAS Agent Portal practitioner lodgment service (PLS).
28 August	<p>Lodge the <i>Superannuation guarantee charge statement – quarterly</i> and pay the super guarantee charge for quarter 4, 2015–16 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>
	Lodge <i>Taxable payments annual report</i> – building and construction industry.