



Due Dates - November 2016

Date	Obligation
21 November	Lodge and pay October 2016 monthly activity statement.
25 November	Lodge and pay quarterly activity statement for quarter 1, 2016–17 if you are lodging using: electronic lodgment service (ELS) electronic commerce interface (ECI) Tax Agent Portal BAS Agent Portal practitioner lodgment service (PLS).
28 November	Lodge <i>Superannuation guarantee charge statement – quarterly</i> and pay the super guarantee charge for quarter 1, 2016–17, if the employer did not pay enough contributions on time. 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. Note: The super guarantee charge is not tax deductible 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.