



## Due Dates - November 2017

Date	Obligation
21 November	Lodge and pay October 2017 monthly activity statement.
25 November	Lodge and pay quarter 1, 2017–18 activity statement if you lodge electronically.
28 November	<p>Lodge and pay quarter 1, 2017–18 <i>Superannuation guarantee charge statement – quarterly</i> if the employer did not pay enough contributions on time.</p> <p>Employers lodging 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><b>Note:</b> The super guarantee charge is not tax deductible.</p> <p>Use our <a href="#">Super guarantee charge statement and calculator tool</a> to work out the super guarantee charge and help prepare the <i>Superannuation guarantee charge statement – quarterly</i>.</p>