



Due Dates - August 2018

14 August

- Lodge *PAYG withholding payment summary annual report* 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 2018 monthly business activity statement.

25 August

- Lodge and pay quarter 4, 2017–18 activity statement if you lodge electronically.

28 August

- Lodge and pay quarter 4, 2017–18 *Superannuation guarantee charge statement - quarterly* if the employer did not pay enough contributions on time.

Employers who lodge a *Superannuation guarantee charge statement - quarterly* 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.

Note: The super guarantee charge is not tax deductible

Use our [Super guarantee charge statement and calculator tool](#) to work out the super guarantee charge and prepare the *Superannuation guarantee charge statement – quarterly*.

- Lodge *Taxable payments annual report* – building and construction industry.