



Due Dates - November 2018

21 November

- Lodge and pay October 2018 monthly business activity statement.

25 November

- Lodge and pay quarter 1, 2018–19 activity statement if you lodge electronically.

28 November

- Lodge and pay quarter 1, 2018–19 *Superannuation guarantee charge statement - quarterly* if the employer did not pay enough contributions on time.

Employers lodging 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*.