



Due Dates - August 2020

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 2020 monthly business activity statement.

25 August

- Lodge and pay quarter 4, 2019–20 activity statement if you lodge electronically.

28 August

- Lodge and pay quarter 4, 2019–20 *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* (TPAR).

The [TPAR](#) tells us about payments that are made to contractors for providing services. Some government entities also need to report the grants they have paid in a TPAR.