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Supplementary annual GST return 2025

How to get a copy of the Supplementary annual GST return 2025 (NAT 75615) and how to lodge.

Last updated 19 September 2025

Who needs to complete the Supplementary annual GST return

The *Supplementary annual GST return* must be lodged by public and multinational businesses who receive a GST assurance rating through a Top 100 or Top 1,000 assurance review.

We'll notify you if you are required to lodge the supplementary return.

Read more about the Supplementary annual GST return, when it's due and how we use the information reported to us.

How to get the return

You will need to download and complete the [Supplementary annual GST return 2025 \(NAT 75615, PDF 242KB\)](#)  form. The return uses scrollable fields, so you can expand the amount of text in your responses. You may need to select 'enable all features' to complete the form. To ensure that your complete response is captured, **do not print** the return once you have completed it.

Use the [Instructions to complete the Supplementary annual GST return 2025](#) to help you complete the return.

How to lodge the return

Email the completed *Supplementary annual GST return* to SAGR@ato.gov.au.

If additional lodgment methods are available, we'll let you know when we issue your notice to lodge.

You should be aware that the internet isn't a secure environment. We don't control the path of inbound and outbound emails, so we can't guarantee the privacy of personal information sent by email. You should be aware of this risk if you choose to communicate with us by email and include your personal details.

If you have concerns about providing the lodgment via email, contact us at SAGR@ato.gov.au to discuss alternative options.

How to complete the return

For help preparing the return, see [Instructions to complete the Supplementary annual GST return 2025](#).

You should have objective evidence to support your responses in the return. You don't need to provide any documentation when lodging your return. However, we may ask you for supporting evidence later.

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Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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