



New GST return for large businesses

Large businesses may soon need to lodge a supplementary annual GST return – find out what you need to do.

Published 8 May 2025

Last year we announced the introduction of the Supplementary annual GST return for large businesses that have had a GST assurance review. The return will allow us to better tailor our engagement with taxpayers and enable more targeted justified trust reviews requiring less resource investment for many taxpayers. Taxpayers who have achieved high levels of assurance are expected to benefit most as they've already adopted better practice governance and systems practices.

To support the implementation of the return, we conducted a pilot program with a small number of Top 100 and Top 1,000 taxpayers. The focus of the pilot was on the clarity and functionality of the return's questions. Feedback from taxpayers helped us refine the return to enhance its overall effectiveness, while ensuring it is straightforward and user-friendly.

If you need to lodge a Supplementary annual GST return, we'll have notified you via email late last year. You will also receive a notice to lodge by email and post approximately 4 months before your lodgment due date. For early December balancers, this means you will receive your notice to lodge this May, with the return being due on 21 August 2025. All **due dates** are available on our website.

If your contact details have changed recently, make sure you **update your details** so you don't miss our correspondence.


An updated copy of the **Supplementary annual GST return 2025** and instructions for completing the return are available on our website.

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QC 104637

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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.

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