



## Tips to help you stay on top of your BAS

The due date for your October–December business activity statement (BAS) is around the corner.

**Last updated** 10 February 2025

We know small businesses are busy, so we want to help you get your BAS right. Here are some tips to help you before you lodge.

- Make sure you enter the figures for your obligations at the correct label, and only complete fields that apply to you.
- Enter whole dollar amounts, leave cents out and don't round up to the next dollar.
- If you have nothing to report for the period, you can lodge a 'nil' BAS online by selecting 'Prepare' and then 'Prepare as nil', or you can call our **automated service** any time of the day.
- If you made a mistake on your last BAS, instead of lodging a revision, you may be able to use your current BAS to fix them. For example, you can use label 1A to adjust GST on sales, label 1B to adjust GST on purchases, or label 7C if you have claimed fuel tax credits for fuel that has subsequently been sold, lost or disposed of.
- You can also use your BAS to vary an instalment amount.
- You won't be able to get extra time to lodge this quarter as everyone gets 8 weeks to lodge. However, if you lodge your **next** quarterly BAS online, or through a registered tax or BAS agent, you may be able to get an extra 2 or 4 weeks to lodge and pay.
- If you still receive paper BAS, update your ATO communication preferences from 'paper' to 'online'. Online statements are generally available one week after the generation date, but it may take up to 3

weeks to receive your BAS by post. You will also receive other correspondence more quickly from us, receive less paper and save the time it takes to file these documents.

You can find more tips to help you get your BAS right at [BAS and GST tips](#).

QC 103806

## **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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