



PAYG withholding liability notification

Form for large withholders with a net GST credit to offset against a PAYG withholding liability (NAT 3302).

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Get the form

Download the form [PAYG withholding liability notification](#) 
(NAT 3302, PDF, 87KB).

What you can do with this form

If you have a net GST credit for a tax period, it can be offset against your PAYG withholding liability. GST credits can only be offset against one withholding liability in any GST reporting period.

Use this form to tell us how much withholding you will be liable to pay one working day before your withholding due date.

This will ensure your entitlement to GST credits is recorded on your account.

Lodging the form

Lodge the form at least 48 hours **before** lodging your BAS.

You can either:

- fax the form to **1300 134 791**
- email the form to largeDAN@ato.gov.au

After you lodge

You must:

- lodge your BAS on or before the due date – it will establish your entitlement to a GST credit
- pay the amount owing to us by the due date.

If any credit remains after the offset, it will be offset against other tax liabilities or refunded to you.

We cannot refund any amount unless you have lodged all required activity statements.

Help completing this form

Our Large business specialists can provide you with further information or assistance, including enquiries about debt and lodgment obligations.

What else you can do

Find out more about:

- PAYG withholding
- Paying and reporting withheld amounts

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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