



Business or private? Check your GST credit claims

With the December quarterly BAS due 28 February, now's the right time to check you're claiming GST credits correctly.

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If you're registered for GST, you can claim GST credits for the GST included in the price of goods and services you buy for your business.

If you buy something for both business and private use, you need to apportion your GST credit to only claim the business use. For example, if you buy a car for **ride-sourcing**, you work out the percentage you use it for business purposes and only claim a GST credit on that amount.

You may be able to use **annual private apportionment** to account for the private portion of your business purchases once a year. This means you claim your full GST credits in your monthly or quarterly business activity statement (BAS), and then make a single adjustment at the end of the year.

When completing your next BAS, remember you can't claim GST credits for purchases:

- incurred before you registered for GST
- where you don't have a tax invoice
- that were cancelled or reversed
- that do not have GST in the price (such as bank fees).


Even if you have nothing to report, you still need to lodge a 'nil' BAS by 28 February.

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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.

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