

Print whole section

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Business activity statements (BAS)

How to complete, lodge and pay your business activity statement (BAS) or GST or PAYG instalment notice.

How to lodge your BAS

How to lodge your business activity statements (BAS) to report and pay your taxes, including GST and PAYG.

Due dates for lodging and paying your BAS

The due date for lodging and paying is displayed on your business activity statement (BAS).

BAS and GST tips

See tips on getting your GST right and preparing and lodging your business activity statements (BAS).

Fixing BAS mistakes or making adjustments

What to do if you need to fix a mistake in a previously lodged BAS or make an adjustment for a change.

What if you can't lodge and pay on time?

If you can't lodge or pay by the due date, contact us as soon as possible.

Goods and services tax (GST)

How to complete labels G1, G2, G3, G10, G11, G21, G22, G23, G24, 1A and 1B on your BAS.

Pay as you go (PAYG) withholding

How to complete labels W1, W2, W3, W4, W5 and 4 on your BAS.

PAYG instalments

You report and pay your PAYG instalments through your activity statement or instalment notice.

Fringe benefits tax (FBT) instalment

How to complete labels F1, F2, F3, F4, 6A and 6B on your BAS.

Luxury car tax (LCT)

LCT applies to cars with a GST-inclusive value exceeding the LCT threshold. Understand how to complete labels 1E and 1F.

Wine equalisation tax (WET)

When and how to complete labels 1C and 1D on your BAS.

Fuel tax credits

How to complete labels 7C and 7D on your BAS.

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Instalment notices for GST and PAYG instalments

Find out about if you'll receive a quarterly GST or pay as you go (PAYG) instalment notice instead of a BAS.

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QC 33678

How to lodge your BAS

How to lodge your business activity statements (BAS) to report and pay your taxes, including GST and PAYG.

Last updated 25 June 2025

On this page

What your BAS is

Lodgment options

How to pay

Nothing to report ('nil' BAS)

Where's my BAS?

What your BAS is

If you are a business registered for GST, you need to lodge a business activity statement (BAS).

Your BAS will help you report and pay your:

- goods and services tax (GST)
- pay as you go (PAYG) instalments
- PAYG withholding tax
- other taxes.

When you register for an Australian business number (ABN) and GST, we'll automatically send you a BAS when it is time to lodge.

Watch

Media:Lodge online http://tv.ato.gov.au/ato-tv/media?v=bd1bdiunnywwjw

Lodgment options

It's important to lodge your BAS and <u>pay</u> in full any amounts owed by the due date.

Lodge online

Most businesses that lodge their own BAS prepare and lodge online. Lodging your BAS electronically is quick, easy and secure, and means you:

- can lodge at a time that's convenient to you
- may receive an additional 2 weeks to lodge and pay your BAS see our <u>two-week deferral offer</u>
- may get a faster refund
- get help to avoid mistakes
- can review your BAS before lodging and check that the amount calculated equals what you expect to pay or receive.

How to lodge online

There are several options to lodge online, including:

- Online services for individuals and sole traders (accessed through myGov) allows you to manage your tax and super in one place.
- Online services for business a secure ATO website used to manage your business tax affairs online.
- <u>SBR-enabled software</u> allows secure online lodgment directly from financial, accounting or payroll software, and often integrated with business software that's tailored to specific industries.

Media:How to lodge online <u>http://tv.ato.gov.au/ato-tv/media?v=bd1bdiunqju491</u> For more information, refer to <u>Two week lodgment concession – terms</u> <u>and conditions</u>.

Lodge through your tax or BAS agent

A registered tax or BAS agent can lodge, vary, and pay on your behalf through their preferred electronic channel.

When you use an agent:

- they can view BAS and reminder messages sent to you via their online service
- you can still access your BAS through Online services for business or myGov, even if your agent is managing them on your behalf
- you may receive extra time to lodge and pay.

You can visit the Tax Practitioners Board to find a registered agent 2.

Lodge by mail

Mail your original, completed BAS, using the pre-addressed envelope provided in your BAS package.

If you make a mistake on your paper BAS, you can use white-out to make changes.

If you misplace the pre-addressed envelope, send your BAS to:

AUSTRALIAN TAXATION OFFICE LOCKED BAG 1936 ALBURY NSW 1936

If you've lost or haven't received your paper BAS, you can get a copy by phoning us on **13 28 66**. You can also consider lodging online so you don't have to wait.

How to pay

For more information, you can refer to:

- Lodging and paying your BAS
- If you are finding it hard to lodge and pay on time
- Support in difficult times.

Nothing to report ('nil' BAS)

Even if you have nothing to report for the period, you still need to lodge your BAS as 'nil' by the due date.

You can lodge your 'nil' BAS:

- online
 - select 'Prepare', then 'Prepare as nil' on your BAS
- by phone on **13 72 26**
 - this is an automated service and you can call anytime (24 hours a day, 7 days a week)
 - you'll need to have your tax file number (TFN) or Australian business number (ABN), and your BAS document ID number on hand to use this service. You can find your ABN and BAS document ID at the top right-hand corner of your BAS.

 you can use this service for current or overdue statements, and you can lodge up to three statements at a time.

You can't lodge by phone:

- if you're lodging an annual GST return (BAS P)
- if you report GST by instalments
- if you want to vary a statement to 'nil'
- for statements with a pre-printed amount or rate at labels F1, G21, T2, T7 or 7A, that is greater than zero.

Where's my BAS?

How you lodge your BAS determines how you receive statements. For example, if you lodge through Online services for business, your next statement will be available there.

If you use our online services, we'll notify you by email 21 days before the due date when your BAS is available – so make sure your contact details are <u>up to date</u>.

Once you lodge online, your BAS will be sent electronically.

QC 33692

Due dates for lodging and paying your BAS

The due date for lodging and paying is displayed on your business activity statement (BAS).

Last updated 24 February 2025

On this page

Lodging and paying your BAS

GST reporting cycles

Quarterly reportingMonthly reportingAnnual reportingChanging your reporting and payment cycle

Lodging and paying your BAS

You have several options for <u>lodging your business activity statement</u> (<u>BAS</u>). Lodging electronically is quick, easy and secure. Most businesses that lodge their own BAS prepare and lodge online. A registered tax or BAS agent can also help you lodge.

You must pay your BAS in full and on time to avoid <u>paying interest</u>. For a full list of payment options, see <u>How to pay</u>.

The quickest and easiest ways to pay your BAS are:

- <u>BPAY</u>
- credit card through our <u>online services</u>. Fees may apply to <u>card</u> <u>payments</u>.

We also have other payment options available.

Your unique <u>payment reference number (PRN)</u> is required for most payment options.

You can also voluntarily make early payments to offset your future BAS liability using your PRN and any of the available payment methods.

If the due date is on a weekend or public holiday, you have until the next business day to lodge and pay.

If you can't lodge or pay in full and on time, contact us before the due date.

In the event of a <u>natural disaster</u>, you may be eligible to receive extra time to lodge and pay your BAS.

GST reporting cycles

Your GST reporting and payment cycle will be one of the following.

- **Quarterly** if your GST turnover is less than \$20 million and we have not told you that you must report monthly.
- **Monthly** if your GST turnover is \$20 million or more or you choose to report GST monthly.
- **Annually** if you are voluntarily registered for GST and your GST turnover is under \$75,000 (\$150,000 for not-for-profit bodies).

You can set calendar reminders on your phone for lodgment key dates, by using the features in the <u>ATO app</u>. For guidance on preparing and lodging your BAS, see <u>BAS and GST tips</u>.

Quarterly reporting

If your GST turnover is less than \$20 million and we haven't told you to report GST monthly, you can <u>report and pay GST quarterly</u>.

Quarter	Due date
1. July, August and September	28 October
2. October, November and December	28 February
3. January, February and March	28 April
4. April, May and June	28 July

Due date for each quarter

If you lodge online, you may be eligible for an <u>extra 2 weeks to lodge</u> and pay your quarterly BAS.

You may also get extra time if you lodge through a registered tax or BAS agent.

A later lodgment and payment due date does not apply for quarter 2 because the due date already includes a one-month extension.

Monthly reporting

The due date to lodge and pay your monthly BAS is the 21st day of the month following the end of the taxable period. For example, a July

monthly BAS is due on 21 August.

If your GST turnover is \$20 million or more, you must <u>report and pay</u> <u>GST monthly</u> and lodge your BAS online.

If your GST turnover is less than \$20 million, you can also choose to lodge monthly. Benefits can include:

- smaller, more manageable payments improving your cash flow and making it easier to keep your payments on track
- better alignment with other business processes, making it easier to keep your record keeping up to date.

We may direct you to move to monthly reporting if you're not meeting your GST obligations. Find out more about <u>quarterly to monthly GST</u> <u>reporting</u>.

From December 2024, schools and associated bodies need to lodge their December BAS by 21 January.

Annual reporting

If you are voluntarily registered for GST and your turnover is under \$75,000 (or \$150,000 for not-for-profit bodies), you can elect to <u>report</u> and pay GST annually.

The due date to lodge and pay your annual GST return is 31 October.

If you aren't required to lodge a tax return then, the due date is 28 February following the annual tax period.

If you use a registered tax or BAS agent, different dates may apply.

Changing your reporting and payment cycle

Depending on your circumstances, you may be able to change how often you lodge and pay.

If you want to change your cycle:

• early in the lodgment period (for example, in the first month of the quarter or at the beginning of the financial year), you can generally start the new cycle straight away

• later in the lodgment period, the new cycle will take effect from the start of the next quarter or year.

If you're a sole trader, you will need to <u>phone us</u> or apply in writing. Speak with your tax professional if you need help.

Otherwise, you (unless you're a sole trader), or your registered tax or BAS agent, can request a change to your reporting and payment cycle through Online services for business, or Online services for agents, by:

- going into your business' profile (or your client's profile if you're an agent)
- selecting tax registration and selecting Update
- selecting the relevant subject from the topic list
- completing the mandatory fields.

If you don't have access to our online services, you can also apply in writing, giving detailed reasons to support the request, and send it to:

AUSTRALIAN TAXATION OFFICE

PO BOX 3373

PENRITH NSW 2740

You may be ineligible to change your reporting and payment cycle if you have changed your cycle within the last 12 months.

QC 33695

BAS and GST tips

See tips on getting your GST right and preparing and lodging your business activity statements (BAS).

Last updated 26 June 2025

On this page

Record keeping

Avoid manual errors for GST GST credits Completing your BAS Lodging and paying your BAS Refunds Fix a mistake or make an adjustment If you don't need to be registered anymore

Record keeping

Watch:

Keeping good records helps you stay on top of your business. Remember to:

- <u>keep records</u> of all sales, fees, expenses, wages and other business costs, such as stocktake records and logbooks to substantiate motor vehicle claims
- reconcile sales with bank statements
- use the correct GST accounting method
- keep all your tax invoices and other GST records for 5 years

- consider using a <u>digital record keeping</u> system tailored to your business type – many systems help you to streamline your administration tasks
- use our <u>Record keeping evaluation tool</u> to help you assess how well you're keeping your records.

Invoices

With invoicing, remember to:

- check GST is included on tax invoices you issue for sales
- only claim GST credits if you have tax invoices for purchases of \$82.50 (including GST) or more
- make sure you only count invoices once.

If a business doesn't quote its Australian business number to you when supplying you with goods or services, you generally need to <u>withhold</u> <u>the top rate of tax</u> from the payment and pay it to us.

Avoid manual errors for GST

To avoid manual errors, it's a good idea to:

- check you are using the correct formulas to work out GST
- have a separate column for GST in your cash book
- make sure that column totals and row totals in your cashbooks are the same
- classify and enter transactions into your accounts payable and accounts receivable systems correctly.

GST credits

Remember to:

- only <u>claim GST credits</u> on the business portion of purchases for business and personal use
- use the discounted price when claiming GST credits for discounted purchases, even if the discount doesn't appear on the invoice

- claim GST credits up front for purchases under <u>hire purchase</u> <u>agreements</u> (entered into on or after 1 July 2012) if you account for GST on a cash basis
- claim GST credits on the Australian dollar value when claiming invoices in a foreign currency
- repay GST credits for relevant business assets you keep if your business changes or ceases.

You need to claim GST credits within the <u>4-year time limit for claiming</u> <u>GST credits</u>.

When not to claim GST credits

Remember **not** to claim GST credits for:

- private expenses, such as food or entertainment
- purchases that don't include GST in the price, such as
 - bank fees and charges and stamp duty
 - GST-free items, like basic foods
- imported goods unless you're the importer of the goods and import them solely or partly for your business
- purchases made between entities within a <u>GST group</u>. However, you can claim GST credits on purchases between <u>GST branches</u>.

See more about When to charge GST (and when not to).

Completing your BAS

When completing your BAS, make sure you:

- enter whole dollar amounts leave cents out and don't round up to the next dollar
- enter each invoice once only
- account for your expenses and sales within the period you made or received payment if you <u>account for GST on a cash basis</u>
- only complete the fields that apply to you if you have nothing to report, enter zero

 double check your figures and calculations if you're completing your BAS manually

Lodging and paying your BAS

- Most businesses that lodge their own BAS prepare and lodge online. If you lodge and pay quarterly, you may get extra time to pay if you <u>lodge online</u> or through a <u>registered tax or BAS agent</u> ^[2].
- Online activity statements are generally available one week after the <u>generation date</u>. It may take up to 3 weeks to receive your activity statements if sent by post. If you can't find your BAS and you lodge
 - online, you can find your BAS under 'Not lodged' or 'History'
 - by paper, you need to <u>contact us</u> if you need a new form. You can't use a sample activity statement to lodge as it isn't unique to you.
- Adopting <u>good cash flow habits</u> will help your business. Consider setting aside GST, Pay as you go (PAYG) withholding and super from your cash flow so you have the funds available when it's time to pay.
- Lodging all your BAS before you lodge your tax return will help with reconciling your figures.
- The due date for lodging and paying is displayed on your BAS.
 Lodge and pay in full and on time to avoid penalties and interest charges. Contact us as soon as possible <u>if you are finding it hard to lodge and pay on time</u>.
- If the date falls on a weekend or public holiday, you can lodge and pay on the next working day.
- Use the right payment reference number (PRN), also referred to as an EFT code, when you <u>pay us</u>.
- If you have <u>nothing to report ('nil' BAS)</u>, you still need to lodge a 'nil' BAS by the due date. You can do this online or through our automated phone service.

Refunds

If you are expecting a refund, to avoid delay:

- ensure your lodgments are up to date we can't process a refund until you have lodged all your outstanding BAS
- check your financial institution details are correct.

Fix a mistake or make an adjustment

Most mistakes relating to GST can be corrected in your current BAS. If you can't correct your mistake in the current BAS you will need to revise your original BAS. Examples of mistakes you can fix include, when you've:

- made a clerical error
- double counted some your purchases.

When you become aware of an adjustment you generally report it on your current BAS. Examples of when to make an adjustment include, where:

- the price of a sale or purchase changes
- goods are returned and the sale is cancelled.

Find out more about fixing BAS mistakes or making adjustments.

If you don't need to be registered anymore

If you've had nothing to report and have been lodging 'nil' BAS for a while, consider whether you should cancel your GST and other registrations. Cancelling your registration when you no longer need it (for example, if you're selling or closing your business) is not only required, it will also ensure you stop receiving further BAS.

However, make sure you've met all your tax and super lodgment, reporting and payment obligations before you cancel them. Find out more about <u>cancelling your GST registration</u>.

BAS refund

QC 33690

Fixing BAS mistakes or making adjustments

What to do if you need to fix a mistake in a previously lodged BAS or make an adjustment for a change.

Last updated 19 July 2023

On this page

What are mistakes or adjustments

When to fix a mistake

How to fix a mistake

When to make an adjustment

How to lodge your changes

What are mistakes or adjustments

Correcting a mistake made in an earlier business activity statement (BAS) is different to making an adjustment:

- An <u>error or mistake</u> relates to an amount that was incorrect at the time of lodgment.
- An <u>adjustment</u> relates to a reported sale or purchase that was correct at the time of lodgment, but something occurred later that changed the amount of reported GST.

When to fix a mistake

Examples of mistakes you may have made in a previously lodged BAS include:

- clerical or transposition errors
- classifying a GST-free sale or purchase as taxable
- classifying a taxable sale or purchase as GST-free
- double counting some of your purchases.

How to fix a mistake

You can fix a mistake in your next BAS or revise the original BAS. Conditions apply depending on whether it's a <u>credit error</u> or <u>debit</u> <u>error</u>.

Many mistakes relating to GST and fuel tax credits can be corrected in your next BAS. If you can't correct your mistake in your next BAS, you will need to lodge a revision.

Corrections that impact PAYG withholding

If you are an employer and you need to fix your STP reporting, you may also identify that the PAYG withholding you reported to us for a previous tax period was too high or too low. To correct this, you can either:

- <u>Revise an earlier activity statement</u> for the earlier tax period to show the correct amount. For large withholders, follow the existing process for notifying us of changes to your PAYG withholding liability in an earlier tax period.
- Carry forward the correction to your reported PAYG withholding for the current tax period, subject to some limits. See <u>Correcting</u> <u>information reported through STP</u>.

When to make an adjustment

When you become aware of the need for an adjustment, you generally report it in the activity statement for your current reporting period.

Examples of when to make an adjustment include where:

- the price of a sale or purchase changes
- goods are returned and the sale is cancelled.

For fuel tax credits, see Making adjustments and correcting errors.

How to lodge your changes

You can lodge your changes online or by paper form:

- Businesses can use
 - Online services for business
 - Standard Business Reporting (SBR)-enabled software
- Sole traders can use
 - Online services for business
 - Standard Business Reporting (SBR)-enabled software
 - Online services for individuals (you will need a myGov account linked to the ATO).
- If you lodge by paper and need a revision form, you can phone us on **13 28 66**.

Your <u>registered tax or BAS agent</u> ^[2] can assist via <u>Online services for</u> <u>agents</u>.

QC 43304

If you are finding it hard to lodge and pay on time

If you can't lodge or pay by the due date, contact us as soon as possible.

Last updated 5 September 2023

On this page

<u>Overview</u>

Your obligations

Payment plan

Overview

If you're finding it hard to lodge and pay in full and on time, you should contact us before the due date. We'll then work with you to find a solution.

Your obligations

It is important to remember that it is your responsibility to meet your obligations, even if you use a tax agent. You can have an authorised representative or your tax agent contact us to discuss your situation.

It is important to lodge on time as this ensures that your information is up to date, which provides you with certainty of the amount you need to pay. Paying on time and in full prevents the accrual of additional interest charges.

Payment plan

If you are finding it hard to pay by the due date, you may be able to enter into a payment plan.

Use our online payment plan estimator to work out a payment plan you can afford. You can also use it to find out how quickly you can pay off a tax debt and how much interest you'll be charged.

A general interest charge (GIC) will apply to any amount not paid by the due date. Setting up a payment plan that finalises payment of what you owe within the shortest period of time will help reduce the amount of GIC you have to pay. Once you have worked out a suitable payment scenario based on your circumstances, you can use it as a guide to set up a payment plan.

You can refer to these resources, if you need help with paying.

You can estimate a payment plan using the <u>payment plan estimator</u> and understand the penalties we impose when you <u>fail to lodge on</u> <u>time</u>.

For further assistance, you can contact us.

QC 33687

Goods and services tax (GST)

How to complete labels G1, G2, G3, G10, G11, G21, G22, G23, G24, 1A and 1B on your BAS.

Last updated 1 April 2020

(GST) is a broad-based tax of 10% on most goods, services and other items sold or consumed in Australia.

If you are a business, you use a BAS to:

- report and pay the GST your business has collected
- claim GST credits.

Find out about:

- Adjusting GST
- GST reporting methods
- Simpler BAS GST bookkeeping guide
- Monthly GST reporting
- Quarterly GST reporting
- Annual GST reporting
- <u>Completing your BAS for GST</u>

See also:

• <u>GST</u>

Adjusting GST

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If you need to correct a mistake in a previous business activity statement, you may need to lodge a revised statement.

GST reporting methods

Work out how often you need to report GST on your BAS by checking your business turnover.

Simpler BAS GST bookkeeping guide

This is a general ATO Simpler BAS GST bookkeeping guide for assistance with classifying sales and purchases for GST.

QC 33681

Adjusting GST

If you need to correct a mistake in a previous business activity statement, you may need to lodge a revised statement.

Last updated 4 April 2017

You may need to make adjustments that change the amount of GST you're liable to pay.

You may have an adjustment if one of the following occurs:

- the price of a sale or a purchase changed for example, you provide a discount to a customer or receive a rebate from a seller
- a taxable sale you made, or a purchase you're entitled to a GST credit for, is cancelled (for example, where goods are returned)
- you write off a bad debt or you recover a previously written-off bad debt
- your actual use of a purchase or importation for business purposes differs from your intended use.

There are also other circumstances where you may be required to make an adjustment, such as when you:

• cease registration

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• sell something you used for making financial supplies.

See also:

- GST Making adjustments on your BAS
- What happens if you've made a mistake?

QC 33701

GST reporting methods

Work out how often you need to report GST on your BAS by checking your business turnover.

Last updated 15 April 2021

On this page

Simpler BAS

GST instalment method (under \$10 million)

Full reporting method (\$10 million or more)

If your GST turnover changes

The goods and services tax (GST) reporting method you use is based on your business's GST turnover and other reporting requirements:

- If your GST turnover is less than \$10 million
 - you generally report GST using the default Simpler BAS reporting method
 - if your aggregated turnover is greater than \$10 million, or you make input taxed supplies as your main business or enterprise activity, you have the option to use either Simpler BAS or the GST full reporting method
 - if you pay GST instalments quarterly and report annually, you may use the GST instalment method.

- If your GST turnover is \$10 million or more
 - you report GST using the full reporting method.

The GST turnover figure we use to determine your GST reporting method is obtained from your ATO records. It was previously advised by you (at GST registration or subsequently).

Your GST reporting method will generally be rolled over at the end of each financial year based on your GST turnover. You can contact us to change your GST reporting method.

Simpler BAS

Simpler BAS is the default reporting method for small businesses with a GST turnover of less than \$10 million. This means:

- you don't need to complete a GST calculation worksheet
- if you lodge a paper activity statement or annual GST return, the sections where information is not needed can be left blank.

What to report

On your monthly or quarterly activity statement, or your annual GST return, you must report the following GST information:

- G1 Total sales
- 1A GST on sales
- 1B GST on purchases.

Watch:

GST instalment method (under \$10 million)

If your GST turnover is less than \$10 million and you pay GST instalments quarterly and report annually, a GST instalment amount shows on your activity statement.

What to report

On your annual GST return, you must report the following GST information:

- G1 Total sales
- 1A GST on sales
- 1B GST on purchases
- 1H GST instalment amounts reported in your quarterly instalment notices for the period shown on the annual GST return.

Tips:

- You don't need to complete a GST calculation worksheet.
- If you want to report your actual GST amounts instead of paying GST instalment amounts, you can switch to the Simpler BAS reporting method by contacting us.

See also:

• GST instalments

Full reporting method (\$10 million or more)

If your GST turnover is \$10 million or more, you must report using the full reporting method.

What to report

On your monthly or quarterly activity statement, you must report the following GST information:

- G1 Total sales
- G2 Export sales
- G3 Other GST-free sales
- G10 Capital purchases
- G11 Non-capital purchases
- 1A GST on sales
- 1B GST on purchases.

You remain on full reporting while your GST turnover is \$10 million or more.

If your GST turnover changes

If your GST turnover reaches \$10 million or more, phone us on **13 28 66** to update your turnover. We will move you to full reporting from the start of the next financial year.

If your GST turnover falls below \$10 million, phone us on **13 28 66** to update your turnover. In this case we will either:

- move you to Simpler BAS reporting from the start of your next tax period
- move you to GST instalments if you're eligible for and elect to use GST instalments (quarterly reporters only) – the start date depends on when you make your election.

See also:

- Simpler BAS GST bookkeeping guide
- Working out your GST turnover
- Online services for business

Information for tax professionals

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What tax professionals need to know about the transition to Simpler BAS.

QC 48878

Information for tax professionals

What tax professionals need to know about the transition to Simpler BAS.

Last updated 19 July 2019

If you are a tax professional, you need to be aware that your small business clients with a GST turnover of less than \$10 million moved to Simpler BAS reporting from 1 July 2017.

Small business clients previously on GST instalments will have no change to their instalment notice. On their annual GST return they only need to provide us with G1 Total sales, 1A GST on sales, 1B GST on purchases and 1H GST instalment amounts.

Electronic commerce interface (ECI) and some practice management software do not support the Simpler BAS changes. BAS lodgments made through these channels require a **0** inserted at G10 and G11. ECI is closing in December 2019.

All other digital lodgment channels support the Simpler BAS changes.

Provided the accounting software used by a small business supports Simpler BAS bookkeeping, they can choose the bookkeeping settings to use for GST classification coding – either the Simpler BAS approach (fewer GST classifications) or the existing detailed classification approach. Regardless of which bookkeeping approach is used, small businesses reporting under Simpler BAS only need to provide us with G1 Total sales, 1A GST on sales and 1B GST on purchases on the BAS.

What Simpler BAS means for you

Simpler BAS helps you and your clients to move away from 'form filling' and making unnecessary changes in preparing the BAS that have no impact on the net (final) GST amount.

Tax professionals participating in user testing told us that Simpler BAS:

- enables greater use of streamlined data automation options such as automatic bank feeds and Standard Business Reporting (SBR) technology
- reduces the time spent on administrative tasks like setting up accounting software and validating entries
- allows for easier classification of transactions and BAS preparation and lodgment
- makes reporting and lodging on behalf of small business clients easier.

QC 52118

Simpler BAS GST bookkeeping guide

This is a general ATO Simpler BAS GST bookkeeping guide for assistance with classifying sales and purchases for GST.

Last updated 1 May 2025

On this page
Taxable sales
GST-free sales
Input-taxed sales
Purchases with GST in the price
<u>Purchases with no GST in the price or where no GST credits</u> <u>can be claimed</u>
<u>Mixed purchases (both taxable and GST-free and/or input-</u> taxed components)
Items not reported on the BAS for GST purposes
More GST bookkeeping and reporting information

The information provided here is for use as a general Simpler BAS GST bookkeeping guide only. We developed this guide in conjunction with the Institute of Certified Bookkeepers (ICB) and the BAS Agent Association Group (BASAAG).

The guide will help you:

- classify sales and purchases for GST
- clarify the most GST transactions.

If you are unsure about any of this content you should seek advice from a tax professional.

Taxable sales

Taxable sales are sales where GST is payable.

When completing your BAS you must report taxable sales and the GST in their price at:

- G1 Total sales
- 1A GST on sales.

On your BAS you disclose either the GST-inclusive or the GSTexclusive total sales figure at G1. You must indicate your choice.

Table 1 below contains a list of taxable sales and their descriptions. You can use this information to assist in identifying your taxable sales.

Transaction	Transaction description	GST tax code	Completing your BAS
Goods and services	Sales of goods and services in the course of your business or enterprise (i.e. trading stock).	GST	G1 Total sales 1A GST on sales
Assets	Sale of business assets such as office equipment, machinery and motor vehicles, including trade-ins and transfers of ownership.	GST	G1 Total sales 1A GST on sales
Property (see <u>note</u>)	If you are dealing with property (e.g. you sell, lease or develop) you may have to pay GST on the sale or lease of the property. The GST amount on property sales may be calculated	GST	G1 Total sales 1A GST on sales

Table 1: Taxable sales

the sale or on the margin for the sale. You should seek advice from a tax professional, or for more information, see <u>GST and property</u> .

Note: Transactions with common GST mistakes

GST-free sales

GST-free sales are sales where GST is not payable, but you may claim GST credits for purchases relating to these sales.

When completing your BAS you must report GST-free sales at **G1 Total** sales.

Table 2 below contains a list of GST-free sales and their descriptions. You can use this information to assist in identifying your GST-free sales.

Transaction	Transaction description	GST tax code	Completing your BAS
Fresh food	Most basic foods and beverages, subject to certain exceptions. For more information, see <u>Detailed food</u> <u>list</u> .	No GST	G1 Total sales
Medical and health	Most medical, health and care services, medicine and eligible medical aids and appliances. For more information,	No GST	G1 Total sales

Table 2: GST-free sales

	see <u>GST and</u> <u>health</u> .		
Education	Most education courses, course materials and related excursions or field trips. For more information, see <u>GST-free</u> <u>sales</u> .	No GST	G1 Total sales
Childcare	Eligible childcare services. For more information, see <u>GST-free sales</u> .	No GST	G1 Total sales
Exported goods and services	Export sales of goods (must be physically exported from Australia within certain timeframes) and services and other things provided to customers outside Australia. Specific rules apply to exports. For more information, see <u>Exports and GST</u> .	No GST	G1 Total sales
Sale of business	Sale of a business as a going concern where certain conditions are met. For more information, see <u>GST-free sales</u> .	No GST	G1 Total sales

Input-taxed sales

Input-taxed sales are sales where GST is not payable, and you generally can't claim GST credits for purchases relating to these sales.

When completing your BAS you must report input-taxed sales at **G1 Total sales**.

Table 3 below contains a list of input-taxed sales and their descriptions. You can use this information to assist in identifying your input-taxed sales.

Transaction	Transaction description	GST tax code	Completing your BAS
Property (see <u>note</u>)	Supplies of residential rental premises and sales of existing residential premises (excluding new homes or commercial premises). For more information, see <u>GST and</u> <u>property</u> .	No GST	G1 Total sales
Financial Sales (see <u>note</u>)	Financial sales which include most transactions relating to money such as lending money, selling shares or other securities. For more information, see <u>Financial</u> <u>supplies</u> .	No GST	G1 Total sales
Fund-raising (see <u>note</u>)	Certain fund- raising activities of charities, gift- deductible entities and government schools.	No GST	G1 Total sales

Table 3: Input-taxed sales

For more information, see <u>Fundraising</u> <u>events</u> .	
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Note: Transactions with common GST mistakes

Purchases with GST in the price

You can only <u>claim GST credits</u> for GST included in the price of purchases that you buy or import for your GST-registered business, and that relate to taxable sales or GST-free sales.

To claim GST credits, when completing your BAS you must report the GST included in the price of your purchases at **1B GST on purchases**.

You do not report your total purchases.

Table 4 below contains a list of purchases with GST in the price and their descriptions. You can use this information to assist in identifying your purchases with GST in the price.

Transaction	Transaction description	GST tax code	Completing your BAS
Goods and services	You can generally claim a credit for GST included in the price of any goods and services you buy or import for your GST registered business. Examples include: • capital purchases such as motor	GST	1B GST on purchases
	vehicles, plant and		

Table 4: Purchases with GST in the price

	equipment check to ensure capital purchases are allocated to the appropriate capital account • inventory purchases (i.e. trading stock) • normal running expenses such as leases, equipment rentals, stationery and repairs. For more information, see <u>Claiming GST</u> <u>credits</u> .		
Imported goods (>\$1,000)	Imports of most goods where customs value is greater than \$1,000 and GST was paid. For more information, see <u>GST and</u> <u>imported goods</u> .	GST	1B GST on purchases
Second-hand goods from a GST registered business OR ≤\$300 value (see <u>note</u>)	If you purchase a second-hand item from a GST- registered business (excluding charitable organisations), GST credits may be claimed.	GST	1B GST on purchases

	Where second- hand items \$300 or less are purchased from a private seller or a non GST- registered business for resale (i.e. trading stock), GST credits may be claimed even though the price did not include GST. For more information, see <u>Purchases for</u> \$300 or less.		
Business expenses for entertainment subject to fringe benefits tax (FBT) (see note)	You may claim GST credits for entertainment expenses you incur in providing entertainment that is subject to FBT. For more information, see FBT and entertainment for small business. If you have elected to use the 50/50 split method for FBT purposes, then GST may be claimed on 50% of the expenses only.	GST	1B GST on purchases
Hire purchase (see <u>note</u>)	GST may be claimed on all components (including associated fees and the credit component) for	GST	1B GST on purchases
	hire purchase agreements entered into on or after 1 July 2012. Treat a hire purchase agreement as a standalone purchase in a tax period. Do not treat it as a purchase you make on a progressive or periodic basis. For more information, see <u>GST – Hire</u> <u>purchase and</u> <u>leasing</u> .		
---	---	-----	------------------------
Lease agreements (see <u>note</u>)	Lease agreements are generally subject to GST. How you claim GST credits depends on whether you account for GST on a cash or non-cash (accruals) basis. For more information, see <u>GST – Hire</u> <u>purchase and</u> <u>leasing</u> .	GST	1B GST on purchases
Domestic business- related travel (see <u>note</u>)	GST credits for business-related domestic travel may be claimed, but must be apportioned between your business and private use. Expenses include:	GST	1B GST on purchases

	 airfares taxi fares fares for ride- sourcing services. For more information, see <u>Business travel</u> <u>expenses</u>. 		
Fuel (e.g. petrol, diesel and fuel blends)	You can generally claim a credit for GST included in the price of fuel you purchase for use in your business. You may also be eligible to claim fuel tax credits. For more information, see <u>Fuel tax credits –</u> <u>business</u> .	GST	1B GST on purchases 7D Fuel tax credit

Note: Transactions with common GST mistakes

A <u>valid tax invoice</u> for purchases over \$82.50 is required to claim a GST credit.

Purchases with no GST in the price or where no GST credits can be claimed

Table 5 below contains a list of purchases with no GST in the price or where no GST credits can be claimed. You do not need to report these purchases.

You can use this information to assist in identifying your purchases with no GST in the price or where no GST credits can be claimed

Table 5: Purchases with no GST in the price or where noGST credits can be claimed

Transaction	Transaction description	GST tax code	Completing your BAS
GST-free goods and services	Purchases of GST- free goods and services. These include:	No GST	Not reported on BAS for GST
	 most basic foods and beverages subject to certain exceptions. For more information and a detailed food list see <u>Detailed</u> food list 		
	 most medical, health and care services, medicine and eligible medical aids and appliances. For more information, see <u>GST and health</u>. 		
	Check your invoice if in doubt. For more information, see <u>GST-free</u> <u>sales</u> .		
Purchases from a business not registered for GST	Goods and services purchased from a business that is not GST- registered. Generally a business is only required to register for GST if their GST turnover is over \$75,000 (\$150,000)	No GST	Not reported on BAS for GST

	for not-for-profit organisations), although they may voluntarily register.		
Life and health insurance	Insurance premiums for life insurance (input- taxed) and health insurance (GST- free).	No GST	Not reported on BAS for GST
Motor vehicle private sale	Purchase of a motor vehicle from a private seller not registered for GST.	No GST	Not reported on BAS for GST
Imports – \$1,000 or < (see <u>note</u>)	Imports of goods where the customs value is \$1,000 or less and no GST was paid. For more information, see <u>GST and imported</u> goods.	No GST	Not reported on BAS for GST
Business expenses for FBT-exempt employee benefits (see note)	Some employee benefits are exempt from FBT and, even though the price of related business expenses may include GST, GST credits cannot be claimed. Exempt benefits include: • minor benefits <\$300 that satisfy five factors • food or drink provided to current employees on a working day on business premises	No GST	Not reported on BAS for GST

	 taxi travel to or from an employee's place of work to an external venue (e.g. home or restaurant). For more information, see <u>Minor benefits</u> <u>exemption</u>. 		
Second-hand goods from charity OR >\$300 value (see <u>note</u>)	Purchase of a second-hand item from a charitable organisation is GST-free.	No GST	Not reported on BAS for GST
Second-hand goods from charity OR >\$300 value (see <u>note</u>)	Where second- hand items over \$300 are purchased from a private seller or non GST- registered business for resale (i.e. trading stock), GST credits may be claimed even though the price did not include GST. However, you must wait until you sell the item you have purchased to claim the GST credit.	GST	1B GST on purchases (claimed at the time you sell the item you have purchased).

	these GST credits directly at 1B. Instead, use them to cancel out the GST you would otherwise pay to us on the items you sell. For more information, see <u>Global accounting</u> <u>method</u> .		
International travel (see <u>note</u>)	International travel, including domestic leg of an overseas trip, is GST-free.	No GST	Not reported on BAS for GST
Purchases for input- taxed sales (see <u>note</u>)	Even if GST is included in the price, you cannot claim GST credits for purchases you intend to use to make input-taxed supplies (e.g. those related to providing residential accommodation). You should seek advice from a tax professional, or for more information, see <u>When you</u> <u>cannot claim a GST</u> <u>credit</u> .	No GST	Not reported on BAS for GST
Property (see <u>note</u>)	 Where you buy: an existing residence property as a private sale (see 'ltems not reported on the BAS for GST purposes' for appropriate GST tax code) 	No GST	Not reported on BAS for GST



Note: Transactions with common GST mistakes

Mixed purchases (both taxable and GSTfree and/or input-taxed components)

Mixed purchases contain both a taxable component and a GST-free and/or input-taxed component. On your BAS, you report the GST in the price of only the taxable component at **1B GST on purchases**.

Table 6 below contains a list of mixed purchases and their descriptions. You can use this information to assist in identifying and correctly reporting your mixed purchases for GST purposes.

With mixed purchases there may be an option in your accounting software to enter the total amount of a tax invoice and manually override the GST amount if it is not 1/11th. This option is subject to accounting software having the functionality to override the GST amount.

Transaction	Transaction description	GST tax code/Manual override	Completine your BAS
Utility bills: • electricity • telephone • internet	GST credits may be claimed on: • connection fees • supply and usage charges • domestic mobile and landline call usage. GST credits cannot be claimed on: • interest charged on late payments • international and roaming calls.	GST – Code total amount of invoice as 'GST' and manually override GST dollar amount to reflect GST shown on the invoice.	1B GST on purchases Note: only claim GST dollar amount on invoice.
Government rates and water	In some localities a commercial rubbish collection fee may be applied. GST credits may be claimed on this component only.	GST – Code total amount of invoice as 'GST' and manually override GST dollar amount to reflect GST shown on the invoice.	1B GST on purchases Note: only claim GST dollar amount on invoice.

Table 6: Mixed purchases (both taxable and GST-free and/ input-taxed components)

	Government (council) rates and water supply charges are not subject to GST. GST credits cannot be claimed on: • interest charged on late payments • ambulance levy (some states and territories only).		
Mixed private and business use (see <u>note</u>)	For the proportion of business expense related to your business, GST credits may be claimable. You must accurately apportion your expenses between private and business use. Private expenses are entered in your private account (eg drawings). Business expenses are entered in your business expenses are entered in your business expenses are entered in your business expenses are entered in your business expenses account. You need to be able to substantiate	GST – Note: No manual override should be done because business and private expenses are entered in their respective separate accounts.	1B GST on purchases

	your claims – keeping a logbook and accurate records are important. For the proportion of private expense not related to your business, GST credits are not claimable.		
Purchase motor vehicle from GST- registered dealer or other business (see <u>note</u>)	GST credits may be claimed for the GST in the price of the vehicle and insurance components (e.g. compulsory third party, motor injury or transport accident charge).	GST – Note: No manual override should be done because motor vehicle and insurance expenses are entered in their respective separate accounts.	1B GST on purchases
	GST credits are not claimable on the following components which are not subject to GST:		
	 stamp duty on car 		
	 stamp duty on motor vehicle insurance 		
	 government registration fee. 		

Motor vehicle registration (see <u>note</u>)	GST credits may be claimed for the GST in the price of the insurance component of the registration (e.g. compulsory third party, motor injury and transport accident charge). GST credits are not claimable on the following components which are not subject to GST: • stamp duty on motor vehicle insurance • government registration fee.	GST - Code total amount of invoice as 'GST' and manually override GST dollar amount to reflect GST shown on the invoice.	1B GST on purchases Note: only claim GST dollar amount on invoice.
Insurance for business use (see <u>note</u>)	GST credits may be claimed for the GST in the price of the insurance premium component only. GST credits are not claimable on the following components which are not	GST – Code total amount of invoice as 'GST' and manually override GST dollar amount to reflect GST shown on the invoice.	1B GST on purchases Note: only claim GST dollar amount on invoice.



Note: Transactions with common GST mistakes

Items not reported on the BAS for GST purposes

Transaction	Transaction description	GST tax code	Completing your BAS
Transactions not subject to GST	 Private expenses unrelated to your business (see <u>note</u>) 	Out of scope/No tax/Not reportable	Not reported on BAS for GST
	Depreciation		
	• Dividends received		
	Interest paid		
	• Fines		
	 Most Australian government taxes 		
	 Bank fees and charges 		
	 Principal payments on 		

Table 7: Items not reported on the BAS for GST purposes

	finance and loan interest	
•	Stamp duty	
•	Sale of your home (main residence)	
•	Superannuation	
•	Salary and wages	
•	Non-deductible entertainment expenses	
•	Donations	

Note: Transactions with common GST mistakes

More GST bookkeeping and reporting information

- GST reporting methods
- BAS and GST tips
- Choosing an accounting method
- Fixing BAS mistakes or making adjustments

QC 52122

Pay as you go (PAYG) withholding

How to complete labels W1, W2, W3, W4, W5 and 4 on your BAS.

Last updated 1 May 2025

On this page

About PAYG withholding

About PAYG withholding

Under <u>PAYG withholding</u>, you need to withhold tax from certain payments made to others. This includes payments:

- to employees, company directors and office holders
- to workers under labour-hire agreements
- under voluntary agreements
- where an Australian business number (ABN) has not been quoted in relation to a supply.

You must report any withheld amounts in the PAYG tax withheld section of your business activity statement (BAS) and pay all withheld amounts to us.

If you fail to comply with the PAYG withholding obligations for a payment to a worker, you may not be entitled to a deduction for that payment. Penalties may also apply.

For additional help when reporting, see:

- Removing tax deductibility of non-compliant payments
- ATO PAYG withholding pre-fill for activity statements

How to complete your activity statement labels

This guide will assist you to complete the <u>pay as you go (PAYG)</u> withholding part of your activity statement.

PAYG withholding payers (generally businesses and other enterprises) must withhold tax from <u>certain payments</u> made to others. These payments include:

- payments to employees, company directors and office holders
- payments made to workers under labour hire arrangements
- payments under voluntary agreements

- payments where an Australian business number (ABN) has not been quoted in relation to a supply
- other amounts withheld, such as interest, dividend and royalty payments, that were excluded in label W2 or W4.

You must report these withheld amounts in the PAYG tax withheld section of your BAS and pay all withheld amounts to us.

Find more information on how to lodge and how to pay your BAS.

Example activity statement

The following example shows a quarterly activity statement.

Your activity statement will contain all your reporting requirements and may not look exactly like this example.

Example: Business activity statement – front

Image is a copy of the front of a business activity statement providing an explanation for each field.

To make sure we scan your activity statement correctly:

- print clearly using a black pen
- leave boxes blank if they don't apply to you, unless we ask you to write '0' (do not use NIL)
- show whole dollars only (round cents down to the nearest whole dollar)
- don't report negative figures or use symbols such as +, -, /, \$
- don't write any additional information on your activity statement contact us if your details have changed.

Example: Business activity statement - rear

Image is a copy of the back of a business activity statement providing an explanation for each field.

PAYG withholding labels on your activity statement

Ensure the amounts that have been withheld are reported at the correct label.

PAYGW labels on your activity statement.

The labels are:

- W1 Total salary, wages and other payments
- <u>W2 Amounts withheld from salaries or wages and other payments</u> shown at W1
- <u>W4 Amounts withheld where no ABN is quoted</u>
- W3 Other amounts withheld (excluding any amount shown at W2 or W4)
- <u>W5 Total amounts withheld (W2 + W4 + W3)</u>.

W1 - Total salary, wages and other payments

Include at **W1** total gross payments from which you are usually required to withhold amounts. These payments include:

- salary, wages, allowances and leave loading paid to employees (including those subsidised by JobKeeper payments)
- director fees
- salary and allowances paid to office holders (including members of parliament, statutory office holders, defence force members and police officers)
- payments made by a labour hire firm to labour hire workers under a labour hire arrangement
- employment termination payments
- payment for unused annual or long service leave
- payments to religious practitioners
- superannuation (super) income stream
- super lump sum
- Commonwealth education and training payments.
- attributed personal services income.

Include all <u>payments subject to withholding</u>, even if you weren't required to withhold any amount. For example, if you pay an employee \$80 per week, and they claim the tax-free threshold, there is generally no obligation to withhold as long as they have previously provided their tax file number. However, you still need to report the total payment at **W1**.

Do not include:

- amounts subject to salary sacrifice arrangements
- super contributions
- departing Australia superannuation payments
- payments from which you withheld an amount because an ABN was not quoted (see <u>W4</u>)
- an investment distribution from which you withheld an amount for non-quotation of a tax file number (TFN)
- interest, dividends or royalty payments from which you withheld an amount for a payment to a foreign resident
- payments to foreign residents for entertainment, sports, construction and casino gaming junket activities.

If you did not make any payments, leave the boxes blank.

W2 – Amounts withheld from salaries or wages and other payments shown at W1

Include at **W2** the total amount you withheld from salaries, wages and other payments shown at **W1**. If you didn't withhold any amounts, leave the box blank.

This is the main type of withholding. If you have no other withholding obligations, go to **W5**.

W4 – Amounts withheld where no ABN is quoted

Where you make payments to suppliers who do not quote their ABN to you, you must withhold 47% (from 1 July 2017) of the invoice amount and pay this to us. Not quoting their ABN means that there was no ABN on the invoice and the supplier did not provide it to you in any other way.

Include at **W4** the total amount you withheld from payments to suppliers who did not quote their ABN to you. If you have nothing to

report, leave **W4** blank.

W3 – Other amounts withheld (excluding any amount shown at W2 or W4)

W3 covers other types of withholding. Include the total amount you withheld from:

- interest, dividends, unit trust or other investment distributions you made, where the person you are paying has not filled in a TFN declaration form or otherwise provided you with a TFN (includes a foreign resident)
- interest, dividends or royalty payments you made to a foreign resident
- any departing Australia superannuation payments you made
- any payments you made to foreign residents, for
 - entertainment and sport activities
 - construction and related activities
 - arranging casino gaming junket activities.

If you have nothing to report, leave **W3** blank.

W5 – Total amounts withheld (W2 + W4 + W3)

Include at W5 the total of W2 + W4 + W3.

Do not include **W1** in your **W5** total.

Copy the total at **W5** to **4** in the 'Summary' section of your activity statement. If your activity statement only asks you to report PAYG withholding, you will not have a summary section. Your total withholding will be reported at **9** in the 'Payment or refund' section of your activity statement.

Large withholders

You are a large withholder if you either:

- have withheld amounts totalling more than \$1 million in a previous income year
- are part of a company group which has withheld more than \$1 million in a past income year.

If you are a large withholder, you only need to complete **W1** on your activity statement. Do not complete **W2**, **W3**, **W4**, **W5** or **4** in the 'Summary' section. Large withholders must pay the amounts they withhold to us electronically.

If you report through Single Touch Payroll, you no longer need to report amounts at **W1** on your activity statements.

Checklist

1. Have you:

- filled in the PAYG instalment boxes that apply to you
- checked your calculations
- copied amounts correctly between boxes?
- 2. Do you need to:
 - complete any other sections that apply to you and copy the totals to the summary section
 - calculate whether you must make a payment or if you're entitled to a refund
 - complete the payment or refund details
 - contact us to update your address?
- 3. Make sure you:
 - sign and date your activity statement
 - lodge your original activity statement by the due date
 - pay any amounts you owe by the due date
 - keep the right records.

QC 33689

Pay as you go (PAYG) instalments

You report and pay your PAYG instalments through your activity statement or instalment notice.

Last updated 13 October 2023

Pay as you go (PAYG) instalments are regular prepayments of the tax on your business and investment income.

If you receive an:

- activity statement, <u>complete</u> and lodge it to report your pay as you go (PAYG) instalment
- instalment notice, you do not need to complete or lodge, unless you wish to vary the amount. You can simply pay the amount shown on the notice.

The due date for your next PAYG instalment will be on your activity statement or instalment notice.

For help when lodging and paying, see our resources:

- Lodging and paying PAYG instalments
- How to vary your PAYG instalments

QC 73370

Fringe benefits tax (FBT) instalment

How to complete labels F1, F2, F3, F4, 6A and 6B on your BAS.

Last updated 1 May 2025

On this page

About FBT

F1 – ATO instalment amount

- F2, F3, F4 Varying your instalment amount
- F2 Estimated FBT for the year
- F3 Varied amount for the quarter
- F4 Reason code for variation
- 6A FBT instalment
- 6B Credit from FBT instalment variation

About FBT

<u>Fringe benefits tax</u> (FBT) is a tax employers pay on certain benefits you provide to your employees, including your employees' family or other associates. The benefits may be in addition to, or part of, salary or wages packages.

FBT is separate from income tax.

If you were required to pay FBT of \$3,000 or more in the past financial year, then you need to lodge your BAS and pay quarterly.

To pay the instalment amount, complete the following labels:

- F1 ATO instalment amount
- <u>6A FBT instalment</u>

If you want to vary your FBT instalment, also use:

- F2 Estimated FBT for the year
- F3 Varied amount for the quarter
- F4 Reason code for variation
- <u>6B Credit from FBT instalment variation</u>

F1 – ATO instalment amount

If you pay FBT quarterly, a pre-determined instalment will be shown at **F1**.

We calculate the amount at **F1** based on the FBT payable on your most recent FBT assessment. If you think that using the amount displayed

at **F1** will result in you paying more (or less) than your expected FBT liability for the year, you can vary it.

If you are not varying your instalment amount, copy the amount at **F1** to **6A** in the **Summary** section of your business activity statement (BAS).

F2, F3, F4 – Varying your instalment amount

If you want to vary the amount displayed at **F1**, you'll need to complete labels **F2**, **F3** and **F4**.

If you vary your instalment amount and your total instalments for the year – or the estimates that you base them on – are less than 90% of your actual FBT liability for the year, you may incur a penalty.

F2 – Estimated FBT for the year

Include at **F2** your estimate of your total FBT liability for the FBT year ending 31 March.

F3 – Varied amount for the quarter

Work out the amount of your varied FBT instalment for the quarter using the following formula:

(F2 amount x relevant percentage) minus (previous instalment liabilities less any previous credits claimed)

The relevant percentage depends on the FBT quarter in which you are varying the instalment amount:

Quarter ending	Relevant percentage
30 June	25%
30 September	50%
31 December	75%

31 March	100%

If the result is a positive amount, enter it at **F3**. If it's a negative amount or zero, enter '0' at **F3**.

If it's a negative amount, you may want to claim a credit at **6B** in the 'summary' section. Don't show a minus sign at **6B**.

F4 – Reason code for variation

If you've varied your FBT instalment amount, you need to tell us why. Choose the reason from the table below, and enter the corresponding code at **F4**.

Reason	Code
Current business structure not continuing	22
Change in fringe benefits for employees	30
Change in employees with fringe benefits	31
Fringe benefits rebate now claimed	32

6A – FBT instalment

If you're using the FBT instalment amount displayed at F1, copy this amount to **6A**.

If you've varied your FBT instalment amount for the quarter, copy the FBT instalment amount you wrote at **F3** to **6A**.

6B – Credit from FBT instalment variation

If you vary your estimated FBT for the year to an amount lower than the FBT you had to pay last year, you may get an FBT instalment credit. You should take this credit into account when working out any amount payable. The credit is only available where the calculation of the **F3** amount gives a negative amount.

Example: varying your FBT instalment

In the quarter ending 31 December, the amount of \$10,000 is displayed on your BAS at **F1**. This results in a notional FBT amount of \$40,000 for the year – that is, \$10,000 x four quarters.

Varying your FBT instalment

Step 1: You estimate that your FBT liability for this year will reduce to \$28,000, as several employees have left and will not be replaced.

Step 2: Enter your estimated annual FBT amount of 28,000 at F2.

Step 3: As this is the quarter ending 31 December the relevant percentage is 75%. Use the formula:

(**F2** amount x 75%) – (previous instalments liabilities – any previous credits claimed)

(\$28,000 × 75%) - (\$20,000 - 0)

= \$21,000 - \$20,000

= \$1,000.

Enter the figure of 1,000 at **F3** on your BAS, and then copy it to **6A** in the summary section of your BAS.

Step 4: To advise us of your reason for varying, choose the reason code (**F4**) which is closest to your circumstances. Enter this code at **F4**.

In this example, the best choice is 'change in employees with fringe benefits: Code 31'.

QC 33675

Luxury car tax (LCT)

LCT applies to cars with a GST-inclusive value exceeding the LCT threshold. Understand how to complete labels 1E and 1F.

Last updated 1 May 2025

On this page

About LCT

Who needs to pay LCT and who can defer paying it?

Reporting and paying GST instalments

Reporting and paying GST annually

How to complete your activity statement labels

About LCT

Luxury car tax (LCT) is a 33% tax on cars with value (including GST) above our <u>set threshold</u>.

The tax only applies to the portion of the car's value that is **above the threshold**, not the total value of the car.

Who needs to pay LCT and who can defer paying it?

LCT is paid on luxury cars valued at more than the <u>threshold</u> that are:

- sold or import by businesses (dealers)
- Imported by individuals.

In some circumstances, you may be able to defer paying LCT by quoting your ABN.

You can do this if you plan to use the car only for one of the following purposes:

- to hold it for trading stock (not including holding it for hire or lease)
- to carry out research and development for the car's manufacturer

• to export it GST-free.

If you stop using a car for a quotable purpose you must pay the LCT. For example, if you hold a car as trading stock and start using it for private purposes or if it becomes a capital asset of your business.

Reporting and paying GST instalments

If you report and pay GST using Option 3: Pay GST instalment amount and report annually, don't complete the LCT section of your BAS. Your LCT will be included in your GST instalment amount.

However, you'll still need to report LCT payable (**1E**) and LCT refundable (**1F**) when lodging your <u>annual GST return</u>. This is due at the same time as your income tax return.

Reporting and paying GST annually

If you report and pay GST annually you don't have to report LCT on a monthly or quarterly BAS. You'll only need to report LCT on your <u>annual GST return</u>.

How to complete your activity statement labels

For LCT, you need to complete the following labels:

- <u>1E Luxury car tax</u>
- <u>1F Luxury car tax refundable</u>

1E – Luxury car tax

Include at **1E** all the LCT that you have to pay for the current reporting period.

Generally, you calculate this amount for each luxury car as follows:

- Step 1: Take the LCT value (price including GST, before LCT is added).
- Step 2: Deduct the LCT threshold.
- Step 3: Multiply this amount by 10/11 to exclude GST.
- **Step 4:** Multiply the result by 33% to work out the LCT payable.

• **Step 5:** Add the LCT value and the LCT payable to work out the total amount that you charge a customer for the luxury car.

In some cases (for example, second hand cars) LCT may have been previously payable on the car. The LCT payable on the sale that you make may be reduced by the amount previously payable.

Increase in LCT amount

Also include at **1E** any increases to the amount of LCT that was payable on a previous business activity statement (BAS). These are known as increasing adjustments. This might arise if any of the following occur:

- there has been an increase in the price of the car
- you quoted your ABN when you purchased or imported the car and used it for a non-quotable purpose
- you recovered a bad debt in relation to a luxury car
- you previously had a decreasing adjustment and now use the luxury car for a non-quotable purpose.

You will also need to make an adjustment for the amount of GST.

If you have nothing to report at **1E**, leave the label blank.

1F – Luxury car tax refundable

Include at **1F** any adjustment to LCT that was paid by you in an earlier tax period if a change of circumstances means LCT is now refundable. This can happen if any of the following occur:

- there is a decrease in the price of the car
- you have written-off a bad debt in relation to a luxury car or a debt has been overdue for 12 months or more
- you did not quote your ABN at the time of the purchase or import and the following applies:
 - you intend to use the vehicle for a quotable purpose
 - you have used the vehicle for a quotable purpose only
 - the sale is cancelled.

You will also need to make an adjustment for the amount of GST

If you have nothing to report at **1F**, leave the label blank.

QC 33694

Wine equalisation tax (WET)

When and how to complete labels 1C and 1D on your BAS.

Last updated 1 May 2025

On this page

Report and pay GST instalments

Report and pay GST annually

How to complete your activity statement labels

If you make wine, import wine into Australia or sell it by wholesale, you'll generally have to account for <u>wine equalisation tax</u> (WET).

WET is a tax of 29% of the wholesale value of wine. It is only payable if you are registered or required to be registered for GST.

Report and pay GST instalments

If you report and pay GST using **Option 3: Pay GST instalment amount and report annually**, don't complete the WET section of your BAS. Your WET will be included in your GST instalment amount.

However, you'll still need to report WET payable (**1C**) and WET refundable (**1D**) when lodging your <u>annual GST return</u>. This is due at the same time as your income tax return.

Report and pay GST annually

If you report and pay GST annually you are not required to report WET on a monthly or quarterly BAS, however you must report WET on your <u>annual GST return</u>.

How to complete your activity statement labels

Wine manufacturers, wholesalers and importers need to complete the WET section of the business activity statement (BAS).

If you have no WET to report, enter '0' at **1C** and **1D**.

To report on WET, you need to complete the following labels:

1C – WET payable

Enter at **1C** all WET that you're liable to pay in the current reporting period.

This includes all your assessable dealings, the most common being wholesale sales and retail sales.

1D – WET refundable

Include at **1D** the amount of WET refundable.

Calculate the WET you are entitled to as a credit in the current reporting period. You can claim a <u>WET credit</u> if you've overpaid WET, are entitled to a producer rebate for certain exports or imports, or where you've written off a bad debt.

If you have nothing to report, enter '0' at 1D.

QC 33703

Fuel tax credits

How to complete labels 7C and 7D on your BAS.

Last updated 1 May 2025

As a business, fuel tax credits provide you with a credit for the fuel tax (excise or customs duty) that's included in the price of fuel used in:

- machinery
- plant

- equipment
- heavy vehicles
- light vehicles travelling off public roads or on private roads.

The credit amount depends on:

- when you acquire the fuel
- what fuel you use
- the activity you use it in.

Fuel tax credits rates change regularly so it's important to check the rates each time you do your BAS. See our <u>Fuel tax credit tools</u> to check your eligibility to claim fuel tax credits and the amount you can claim.

Before you can make a claim, you must be registered for <u>GST</u> and <u>fuel</u> <u>tax credits</u>.

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Adjusting fuel tax claims

Make adjustments and corrections for fuel tax credits on subsequent business activity statements in certain conditions.

Claiming arrangements for GST instalment payers and GST groups

How the representative entity or operator claims fuel tax credits on behalf of the others.

Fuel tax credits - how to complete your activity statement labels

Find out how to claim your fuel tax credit by completing labels 7D and 7C on your BAS.

Adjusting fuel tax claims

Make adjustments and corrections for fuel tax credits on subsequent business activity statements in certain conditions.

Last updated 1 May 2025

You may need to change an amount of fuel tax credits you have claimed <u>by making an adjustment</u>. You need to make an adjustment if your entitlement changes because you have used the fuel for a different purpose than you intended at the time you acquired, imported or manufactured it.

Amounts that decrease your entitlements should be reported at label **7C**. Amounts that increase your entitlements should be reported at label **7D**.

When calculating the dollar amount of your adjustment, you need to apply the fuel tax credit rate that applied at the time you made the original claim.

QC 33698

Claiming arrangements for GST instalment payers and GST groups

How the representative entity or operator claims fuel tax credits on behalf of the others.

Last updated 1 May 2025

On this page

GST instalment payers

GST groups, branches and joint ventures

GST instalment payers

If you pay GST instalments, you can claim fuel tax credits on a quarterly basis. To do this, you need to <u>register for fuel tax credits</u>. When you have done this, instead of receiving an instalment notice you'll receive a quarterly BAS regardless of whether you pay 2 or 4 <u>GST instalments</u> for the financial year.

If you want to claim fuel tax credits for the period, or if you have an adjustment to make for a fuel tax credit overclaim, you only need to lodge a BAS.

Your fuel tax credits are not included in your displayed GST instalment amount. You need to report your actual fuel tax credits separately at label **7D** on your BAS (see <u>Fuel tax credits – how to complete your</u> <u>activity statement labels</u>).

GST groups, branches and joint ventures

Claiming arrangements vary for GST groups, branches and joint ventures:

- **GST group:** The representative member of the GST group claims fuel tax credits on behalf of the group.
- **GST branch:** Each GST branch claims fuel tax credits separately from the parent entity.
- **GST joint venture:** The operator of a GST joint venture claims fuel tax credits on behalf of the participants of the joint venture.

For more information, see <u>Fuel tax credits – how to complete your</u> <u>activity statement labels</u>.

QC 33700

How to complete your activity statement labels

Find out how to claim your fuel tax credit by completing labels 7D and 7C on your BAS.

Last updated 1 May 2025

On this page <u>7D – Fuel tax credit</u> <u>7C – Fuel tax credit overclaim – decreasing your entitlement</u>

You claim your fuel tax credit by completing the following labels:

- 7D Fuel tax credit
- 7C Fuel tax credit overclaim. Only complete this label if you need to decrease your entitlement to a fuel tax credit you previously claimed.

Your net fuel amount is label **7C** (fuel tax credit overclaim) – label **7D** (fuel tax credit).

7D – Fuel tax credit

Include all the fuel tax credits you're entitled to for the tax period. The amount of fuel tax credits you can claim depends on your business activities. You can work this out using our <u>fuel tax calculator</u>.

You also need to include in the amount at label **7D** any adjustments or corrections that increase your entitlements to fuel tax credits.

Generally, you can claim fuel tax credits at the time you acquire, manufacture or import taxable fuel into Australia or when you use the fuel you manufactured.

If you account for GST on a:

- cash basis, claim your fuel tax credits in the same business activity statement period you pay for your fuel
- non-cash basis, claim your fuel tax credits in the business activity statement period you receive your invoice for your fuel.

Adjustments that increase your entitlement

At label **7D** include adjustments to fuel tax credits that **increase** your entitlement. You do this when you become aware of the change in use.

An increase in entitlement may arise when you have claimed fuel tax credits but you didn't use the taxable fuel as you intended and the actual use attracts a higher credit rate.

When calculating the dollar amount of your adjustment, apply the fuel tax credit rate that applied at the time you made your original claim.

If you have nothing to report at label 7D, enter '0'.

You can also use the Fuel tax calculation worksheet.

7C – Fuel tax credit overclaim – decreasing your entitlement

At label **7C** you need to make any adjustments to fuel tax credits that will decrease your entitlement.

This may happen when you become aware of a change in circumstances. For example, you:

- have claimed fuel tax credits for fuel that has subsequently been sold, lost or disposed of
- don't use the fuel as you originally intended and the actual use attracts a lower rate.

If you have nothing to report at label **7C**, enter '0'.

You can calculate your credits using either the:

- Fuel tax credit calculator
- Fuel tax calculation worksheet.

QC 33684

Instalment notices for GST and PAYG instalments

Find out about if you'll receive a quarterly GST or pay as you go (PAYG) instalment notice instead of a BAS.

Last updated 1 May 2025

You'll receive a quarterly goods and services tax (GST) or pay as you go (PAYG) instalment notice, instead of a business activity statement (BAS), if you:

- report and pay your GST or PAYG instalments quarterly
- pay using the instalment amount advised by us (option 1)
- have no other reporting requirements.

Your instalment notice will have a:

- GST instalment amount displayed at G21 (if relevant)
- PAYG instalment amount at **T7**.

Paying your instalment amount

You need to pay the total GST and PAYG instalment amount by the due date on the notice.

If you receive your notice by post, you don't need to send the notice to us with your payment. Keep the instalment notice for your records.

Varying your instalment amount

If you think that paying the instalment amount on your notice will result in you paying more (or less) than your expected tax for the income year, you can vary your instalment amount.

If you don't want to vary, you can pay for the quarter. Then you'll:

- make a payment or receive a refund of GST when you lodge your Annual GST return
- pay income tax or receive a refund when you lodge your tax return.

For more information, see:

- How to vary your PAYG instalments
- <u>Varying your GST instalment amount</u>
- <u>GST instalment notice how to complete your quarterly notice</u>.

Receiving your PAYG and GST instalment notice electronically

We no longer send paper instalment notices for activity statements lodged electronically through:

- myGov accounts linked to the ATO
- Online services for business
- Online services for agents
- the practitioner lodgment service (PLS)
- Standard Business Reporting (SBR)-enabled software.

You or your registered tax or BAS agent can access the instalment amount online 3 to 4 days after the <u>activity statement generate date</u>. If you don't use an agent and we have your email address, we'll send you an email or SMS 21 days before the payment is due. Log in to our online services to check your contact details.

If you don't use our <u>online services</u> or a registered agent to lodge your activity statements you will continue to receive your instalment notice by post.

If you are ready to make the change to electronic lodgment, you can create an online account.


Activity statement generate dates

Check when activity statements generate throughout the financial year.

Last updated 23 June 2025

On this page

About generate dates

2025–26 financial year quarterly

2025–26 financial year monthly

Update your details

About generate dates

We provide planned activity statement generate dates throughout the financial year. Activity statements are produced based on data extracted from our records on these dates.

Online activity statements are generally available one week after the activity statement generate date. It may take up to 3 weeks to receive your activity statements, if sent by post.

A generate date may change at short notice in the event of any of the following:

- urgent system maintenance
- changed government or administrative priorities
- changed community circumstances, such as natural disasters.

If you lodge activity statements online and we have your email address, we will send you an email reminder 21 days before the due date.

If a legislative due date occurs on a weekend or public holiday, the due date is the next working day.

2025-26 financial year quarterly

Dates for 2025–26 quarterly activity statement

Quarter	Period covered	Planned generate date	Legislative due date
Quarter 1	1 Jul to 30 Sep	7 Sep 2025	28 Oct 2025
Quarter 2	1 Oct to 31 Dec	7 Dec 2025	28 Feb 2026
Quarter 3	1 Jan to 31 Mar	8 Mar 2026	28 Apr 2026
Quarter 4	1 Apr to 30 Jun	7 Jun 2026	28 Jul 2026

2025–26 financial year monthly

Dates for 2025–26 monthly activity statement

Period	Planned generate date	Legislative due date
Jul 2025	13 Jul 2025	21 Aug 2025
Aug 2025	13 Aug 2025	21 Sep 2025
Sep 2025	7 Sep 2025	21 Oct 2025
Oct 2025	13 Oct 2025	21 Nov 2025
Nov 2025	13 Nov 2025	21 Dec 2025
Dec 2025	7 Dec 2025	21 Jan 2026
Jan 2026	13 Jan 2026	21 Feb 2026
Feb 2026	13 Feb 2026	21 Mar 2026

Mar 2026	8 Mar 2026	21 Apr 2026
Apr 2026	13 Apr 2026	21 May 2026
May 2026	13 May 2026	21 Jun 2026
Jun 2026	7 Jun 2026	21 Jul 2026

Update your details

You can update the following details if they have changed:

- postal address or email address for individuals
- preferred method of delivery for your activity statement
- business account details.

Keep in mind that you'll need to allow time for us to process your changes before the next generate date.

QC 21500

GST instalment notice – how to complete your quarterly notice

Instructions for completing your quarterly GST instalment notice (Form S).

Last updated 1 May 2025

On this page

Instalment amount at G21

You can vary your instalment amount

Paying the instalment amount calculated by us

These instructions and examples will assist you when completing your quarterly goods and services tax (GST) instalment notice (Form S).

You will have received a quarterly GST instalment notice because you:

- report and pay your GST instalments quarterly
- use the GST instalment amount to report
- have no other reporting requirements.

Instalment amount at G21

We calculate your GST instalment amount at **G21** on your instalment notice. This is based on GST information in your last annual GST return, or net GST amounts you have reported to us previously.

You can vary your instalment amount

If you think the instalment amount pre-printed at **G21** is more (or less) than your expected annual GST liability for the year, you can vary the amount.

You do not have to vary your instalment amount; you can simply pay the amount at **G21** each quarter and make a balancing payment (or receive a refund) when you lodge your annual GST return.

If you pay the GST instalment amount we advise by the due date, you will not incur penalties.

You may incur penalties if you vary your GST instalment amount and you underestimate your annual GST liability.

Paying the instalment amount calculated by us

To pay the GST instalment amount calculated by us at **G21** on your instalment notice, you need to:

- transfer the instalment amount at **G21** to the 'Amount paid' section of the payment advice
- pay the amount by the date shown in the 'Payment due on' section at the front of the instalment notice (using one of the How to pay options on the instalment notice)

• keep the instalment notice for your records (do not return it to us).

If you pay the GST instalment amount pre-printed on the instalment notice, there is nothing else you need to do for this quarter.

For more information, see:

- How to lodge your BAS
- How to pay your BAS
- Quarterly GST reporting

QC 17323

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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