



Are you applying GST correctly for vouchers?

Not all vouchers your business sells will attract GST at the point of sale.

Published 4 September 2025

We've noticed businesses making errors when applying GST to vouchers.

If you're registered for GST (or required to be), the type of vouchers you sell will determine when to account for GST.

There are two types of vouchers:

- Face value voucher: can be redeemed for a reasonable choice of goods or services.
- Non-face value voucher: can only be redeemed for specific goods and services.

When selling face value vouchers, you only account for GST when the voucher is redeemed for taxable goods and services, not at the time when the voucher is sold.

You'll need to make an increasing adjustment on your business activity statement (BAS) when a voucher you've sold:

- has expired or has not been redeemed; and
- you have written back to current income any reserves for the redemption of the voucher for accounting purposes.

For non-face value vouchers, you need to account for GST when you sell the voucher, and only when the redeemable goods or services are taxable sales.

You don't account for GST if a non-face value voucher is redeemed for input tax or GST-free sales.

Remember, if you haven't accounted for GST correctly, you can **correct the error** on a later BAS or make a voluntary disclosure.


For more information, see **how to account for and report GST on vouchers**.

Keep up to date

We have tailored communication channels just for small businesses – so you'll always be up to date with the latest information and changes relevant to you.

Explore more articles in our **Small business newsroom**.

Subscribe to our free:

- monthly [Small business email newsletter](#) 
- **email notifications** about new and updated information on our website – just select the Business and organisations category to get updates relevant to you, including more articles like this one.

QC 105477

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.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).