



# Supplementary annual GST return 2025

Save the *Supplementary annual GST return* to your computer, complete it and email it to [SAGR@ato.gov.au](mailto:SAGR@ato.gov.au) by the due date on the notice issued to you.

This form uses scrollable fields, so you can expand the amount of text in your responses. You may need to select 'enable all features' to complete the form. To ensure that your complete response is captured, do not print the return once completed.

## How to complete this return

For guidance on how to complete this form, see Instructions to complete the [Supplementary annual GST return 2025](#). This return is only for Top 100 and Top 1,000 taxpayers who have:

- received a GST assurance rating through a GST assurance review
- been notified in writing to complete and lodge this return by the specified date.

## Section A: Details of entity

### 1 Name of entity

### 2 Australian business number (ABN)

### 3 Period this return covers

Date from <sup>Day</sup><sup>Month</sup><sup>Year</sup> /  /

Date to <sup>Day</sup><sup>Month</sup><sup>Year</sup> /  /

## Section B: Actions for ATO recommendations, areas of low assurance or red flags

ATO recommendations include any governance recommendations or suggested enhancements from your earlier review, and any recommendations for specific risks or issues.

### 4 Are there any actions that remain outstanding for the entity to take for:

- ATO recommendations in the entity's most recent GST assurance review (including subsequent ATO interactions)
- areas of low assurance or red flags outlined in the entity's most recent GST assurance review?

Yes ☐ No ☐

### 5 Provide an explanation of how you have:

- actioned each of the ATO recommendations
- resolved each of the areas of low assurance or red flags outlined by the ATO.

### 6 Provide an explanation of any actions that remain outstanding for the entity to take for ATO recommendations, areas of low assurance or red flags outlined by the ATO.

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## Section C: **GST governance**

- 7 Have you had material business changes or material systems changes that impact the entity's GST control framework since your most recent GST assurance review?**

No ☐ If no, go to question 8.

Yes ☐ If yes, explain the changes.

- 8 During the period this return covers, do you consider you meet the criteria needed to maintain or increase the GST governance rating given in the entity's most recent GST assurance review?**

Yes – maintained ☐ Yes – increased ☐ No ☐

- 9 Provide your reasoning to support your response to question 8, including how you took into account any:**

- governance uplifts, or
- material changes to your business or systems.

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## Section D: **Reconciliation between audited financial statements and business activity statements**

- 10 For the period this return covers, have you completed the GST Analytical Tool (GAT) reconciliation, or similar reconciliation, to understand the variance between audited financial statements and GST reported on the entity's business activity statements?**

Yes ☐ No ☐ If no, go to question 13.

- 11 If the GAT or similar reconciliation was conducted for the year, provide the following to 2 decimal places:**

a) effective GST rate on sales

%

b) effective GST rate on expenses

%

c) net effective GST rate

%

- 12 If the GAT or similar reconciliation was conducted, provide any comments on the remaining variance between the outcomes of the reconciliation and the business activity statements.**

- 13 If you did not conduct the GAT or similar reconciliation, provide an explanation of the reasons for this (for example, you are a predominantly input-taxed business).**

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## Section E: **Material uncertain GST positions**

- 14 During the period this return covers, have you taken a material uncertain GST position in your business activity statement?**

An uncertain GST position is either:

- about as likely to be correct as incorrect, even if it is reasonably arguable
- less likely to be correct than incorrect.

This specifically also includes a position:

- that is contrary to an ATO public ruling or other ATO public advice and guidance
- that is contrary to a private ruling issued to you
- to which an ATO Taxpayer Alert applies
- that is moderate or high risk under an ATO Practical Compliance Guideline (for example, [PCG 2019/8](#) *ATO compliance approach to GST apportionment of acquisitions that relate to certain financial supplies*).

A material uncertain GST position is defined for these purposes as one which, if the position is incorrect, would result in a shortfall for the period this return covers of either:

- \$250,000 in GST or more for a Top 1,000 taxpayer
- \$500,000 in GST or more for a Top 100 taxpayer.

No ☐

Yes ☐ If yes, provide a description of each position.

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## Section F: **Material GST reporting errors or credits claimed in a later business activity statement**

### **15 During the period this return covers, have you identified any material GST reporting errors or claimed any material amounts of input tax credits referable to earlier periods?**

A GST reporting error is defined for these purposes as a mistake you made in working out your GST net amount on your business activity statements impacting periods within the 4-year period of review, where the gross amount of the error is a material amount.

An amount of input tax credits referable to earlier periods is defined for these purposes as an amount of input tax credits where both of the following apply:

- the credits claimed in a business activity statement in the period the return covers were originally attributable to periods prior to that period
- the credits arise due to a change in the GST treatment of your supplies or acquisitions, including changes to the extent of creditable purpose of acquisitions under Division 11 or Division 70 of the GST Act.

A material amount for these purposes is:

- \$250,000 in GST or more for a Top 1,000 taxpayer
- \$500,000 in GST or more for a Top 100 taxpayer.

No ☐

Yes ☐ for:

- GST reporting errors, provide
  - a description of the error
  - the amount
  - how it has been rectified and addressed going forward
- input tax credits referable to earlier periods, provide
  - the amount
  - a description of what gave rise to the entitlement
  - any methodology used to determine the amount.

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## Section G: Declaration and signature

### About this return

This Supplementary annual GST return is a further return that we require certain taxpayers to lodge under Division 31 of the *GST Act*. If you need to lodge, you will receive a notice under Section 31-20 of the *GST Act* requiring you to lodge the return by the specified due date.

This Supplementary annual GST return has a due date that aligns with an existing return due at least 7 months after the end of the financial year.

For instance, for June balancers, the 2024–25 Supplementary annual GST return will be an additional return for the January 2026 period, due by 21 February 2026. The return will require information to be provided about the period 1 July 2024 to 30 June 2025.

This supplementary return does not replace any other GST return required. This return has no effect on the due dates for any other returns, nor does it affect in any way the 4-year entitlement period to input tax credits under Division 93 of the *GST Act*.


Penalties can apply if you fail to lodge this further return on time.

### Privacy

Taxation laws authorise the ATO to collect information and disclose it to other government agencies. This includes information of the person authorised to sign the declaration. For information about your privacy, go to [ato.gov.au/privacy](https://ato.gov.au/privacy)

### Declaration

This declaration must be signed by an authorised person of the entity. By signing this form, you are declaring that the information contained in this form is true and correct.

 The tax law imposes heavy penalties for giving false or misleading information.

*I declare that:*

- ☐ *I am authorised by the entity to complete and lodge this return*
- ☐ *the information is true and correct.*

Full name

Position

Tax agent number (if applicable)

Signature

Date

Day			Month			Year			

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## Section H: How to lodge your Supplementary annual GST return

Lodge this return by downloading it to your computer, completing all sections including the Declaration, and then emailing it to [SAGR@ato.gov.au](mailto:SAGR@ato.gov.au) by the due date. This form uses scrollable fields, so you can expand the amount of text in your responses. You may need to select 'enable all features' to complete the form. To ensure that your complete response is captured, do not print the return once completed.

If you have concerns about lodging this return through email, contact [SAGR@ato.gov.au](mailto:SAGR@ato.gov.au) to discuss other options.