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Office use only

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141670320

Business activity statement

Document ID

ABN

Form due on

Payment due on

GST accounting method

Contact phone number

Authorised contact person who completed the form

HOW TO LODGE

This form can be lodged online. Visit **ato.gov.au/general/online-services**
- Individuals and sole traders can lodge online via their myGov account.
- Businesses can use the secure portal or Standard Business Reporting (SBR) enabled software.

If lodging by paper:
- print clearly using a **black** pen
- use whole dollars or '0' (zero)
- do not use n/a, nil, negative figures or symbols.

Goods and services tax (GST)

Complete one of the three options below (place ✗ in ONE option box only)

Option 1: Calculate GST and report quarterly

Total sales (G1 requires 1A completed) **G1** $,,.00

Does the amount shown at G1 include GST? Yes No

Export sales **G2** $,,.00

Other GST-free sales **G3** $,,.00

Capital purchases **G10** $,,.00

Non-capital purchases **G11** $,,.00

❯ Report GST on sales at 1A and GST on purchases at 1B in the Summary section over the page

OR

Option 2: Calculate GST quarterly and report annually

Total sales (G1 requires 1A completed) **G1** $,,.00

Does the amount shown at G1 include GST? Yes No

❯ Report GST on sales at 1A and GST on purchases at 1B in the Summary section over the page

OR

Option 3: Pay GST instalment amount quarterly

G21 $

❯ Write the G21 amount at 1A in the Summary section over the page (leave 1B blank)
OR if varying this amount, complete G22, G23, G24

Estimated net GST for the year **G22** $,,.00

Varied amount payable for the quarter **G23** $,,.00

❯ Write the G23 amount at 1A in the Summary section over the page (leave 1B blank)

Reason code for variation **G24**

NAT 14167-03.2020 [DE-9137]

HOW TO PAY

Your payment reference number (PRN) is:

BPAY®

B PAY

Biller code: 75556
Ref:

Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.
More info: **www.bpay.com.au**

CREDIT OR DEBIT CARD

Pay online with your credit or debit card at **www.governmenteasypay.gov.au/PayATO**

To pay by phone, call the Government EasyPay service on **1300 898 089**.
A card payment fee applies.

OTHER PAYMENT OPTIONS

For other payment options, visit **ato.gov.au/paymentoptions**

HOW TO LODGE

This form can be lodged online. Visit **ato.gov.au/general/online-services**

PAYG tax withheld

Total salary, wages and other payments	**W1**	$	⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00
Amount withheld from payments shown at W1	**W2**	$	⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00
Amount withheld where no ABN is quoted	**W4**	$	⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00
Other amounts withheld (excluding any amount shown at W2 or W4)	**W3**	$	⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00
Total amounts withheld (W2 + W4 + W3)	**W5**	$	⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00

> Write the W5 amount at 4 in the Summary section below

Reason for varying (G24 & T4)	Code	Obligation
Change in investments	21	PAYG only
Current business structure not continuing	22	GST & PAYG
Significant change in trading conditions	23	GST & PAYG
Internal business restructure	24	GST & PAYG
Change in legislation or product mix	25	GST & PAYG
Financial market changes	26	GST & PAYG
Use of income tax losses	27	PAYG only

PAYG income tax instalment

Complete one of the two options below (place ⬚X⬚ in ONE option box only)

☐ **Option 1: Pay a PAYG instalment amount quarterly**

T7 $ ⬚⬚⬚⬚⬚⬚⬚⬚

> Write the T7 amount at 5A in the Summary section below OR if varying this amount, complete T8, T9, T4

Estimated tax for the year	**T8**	$	⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00
Varied amount payable for the quarter	**T9**	$	⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00

> Write the T9 amount at 5A in the Summary section below

Reason code for variation **T4** ⬚⬚

OR

☐ **Option 2: Calculate PAYG instalment using income times rate**

PAYG instalment income	**T1**	$	⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00
	T2		⬚⬚⬚ %

OR

New varied rate **T3** ⬚⬚⬚.⬚⬚ %

T1 × T2 (or × T3) **T11** $ ⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00

> Write the T11 amount at 5A in the Summary section below

Reason code for variation **T4** ⬚⬚

Summary

Amounts you owe the ATO

GST on sales or GST instalment	**1A**	$	⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00
PAYG tax withheld	**4**	$	⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00
PAYG income tax instalment	**5A**	$	⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00
Fuel tax credit over claim (Do not claim in litres)	**7C**	$	⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00
1A + 4 + 5A + 7C	**8A**	$	⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00

Amounts the ATO owes you

GST on purchases	**1B**	$	⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00

🔴 Do not complete 1B if using GST instalment amount (Option 3)

Credit from PAYG income tax instalment variation	**5B**	$	⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00
Fuel tax credit (Do not claim in litres)	**7D**	$	⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00
1B + 5B + 7D	**8B**	$	⬚⬚⬚,⬚⬚⬚,⬚⬚⬚.00

Payment or refund?

Is 8A more than 8B?

☐ Yes, then write the result of 8A minus 8B at 9. **This amount is payable to the ATO**.

☐ No, then write the result of 8B minus 8A at 9. **This amount is refundable to you** (or offset against any other tax debt you have).

Your payment or refund amount

9 $ ⬚⬚⬚⬚⬚⬚⬚⬚⬚.00

🔴 If we do not have your current financial institution account details your refund may **be delayed**.

Declaration: I declare that the information given on this form is true and correct, and that I am authorised to make this declaration. The tax invoice requirements have been met.

Signature _____   Date ___ / ___ / ___

Return this completed form to

Australian Government
Australian Taxation Office