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80570925

Quarterly GST & PAYG instalment notice

Document ID

ABN

Variations due on

Payment due on

GST and PAYG instalment amounts

G21 \$

T7 \$

G21 + T7 \$

If you are paying the total amount, no reporting is required and you DO NOT send this form to the ATO

(payment can be made using one of the 'How to pay' options below)

OR

If you wish to VARY the amount, this form can be lodged online. Visit ato.gov.au/general/online-services

Payment of the varied amount can be made using one of the 'How to pay' options below

NAT 8057-09.2025 [DE-73594]

HOW TO PAY

Your payment reference number (PRN) is:

BPAY®



Billers code: 75556
Ref:

Telephone & Internet Banking – BPAY®

Make this payment from your preferred bank account.

For more information, visit www.bpay.com.au

CREDIT OR DEBIT CARD

Pay online with your credit or debit card using our secure online service. A card payment fee may apply.

For more information, visit ato.gov.au/payonline

OTHER PAYMENT OPTIONS

For other payment options, visit ato.gov.au/howtopay

HOW TO LODGE

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

Only complete this section if you are **VARYING** your GST and/or PAYG instalment amount.

Varying your GST instalment amount

G21 \$

If varying this amount complete G22, G23 and G24

Estimated net GST for the year G22 \$

Varied amount payable for the quarter (see Table 1) G23 \$

Reason code for variation (see Table 2) G24

Varying your PAYG instalment amount

T7 \$

If varying this amount complete T8, T9 and T4

Estimated tax for the year T8 \$

Varied amount payable for the quarter (see Table 1) T9 \$

Reason code for variation (see Table 2) T4

HOW TO LODGE

You can lodge this form online using:

- Online services for business
- Standard Business Reporting (SBR)-enabled software
- ATO online services through myGov (sole traders only).

Once you've set up, it's quicker, easier and more secure. Visit ato.gov.au/online-services

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.

Table 1

This Quarter	To calculate your GST varied amount (G23) or PAYG varied amount (T9) use:
1st	25% of your estimated annual GST or PAYG liability
2nd	50% of your estimated annual GST or PAYG liability less the amount of your 1st quarter instalment*
3rd	75% of your estimated annual GST or PAYG liability less the amount of your 1st and 2nd quarter instalments**
4th	100% of your estimated annual GST or PAYG liability less the amount of your 1st, 2nd and 3rd quarter instalments**

*This is the advised GST or PAYG instalment or previously varied amount.
**PAYG credit claimed in previous quarters needs to be added

Table 2

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

Your total instalment amount

The total of G21 (or G23 if you varied) + T7 (or T9 if you varied)

P1 \$

Unless you are claiming a PAYG instalment credit from a previous quarter (5B), transfer the P1 amount to 'Total payment or refund' below.

Your total payment or refund amount

Claiming a PAYG instalment credit from a previous quarter? If so, complete 5B below

5B \$

Is P1 more than 5B? (indicate with X)

☐ Yes, write the result of P1 minus 5B at 9. This amount is payable to the ATO.

☐ No, write the result of 5B minus P1 at 9. This amount is refundable to you (or offset against any other tax debt you have).

Total payment or refund amount

9 \$

Do not use symbols such as +, -, /, \$

Payment can be made using one of the 'How to pay' options.

Authorised contact person who completed the form

Contact phone number

Declaration I declare that the information given on this form is true and correct, and that I am authorised to make this declaration.

If varying your amount using this form, return it to:

Signature

Date / /

Taxation laws authorise the ATO to collect information including personal information about individuals who may complete this form. For information about privacy and personal information go to ato.gov.au/privacy. Activity statement instructions are available from ato.gov.au or can be ordered by phoning 13 28 66.



Australian Government
Australian Taxation Office