

## Annual GST return

Document ID

ABN

## 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](http://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.

Authorised contact person  
who completed the form

Contact phone number

### Why have you received this annual GST return?

You have chosen to pay GST **annually**. Please complete this form to calculate and pay any amount you owe the ATO, or to calculate any amount the ATO owes you.

## When is this form due?

**You must return this form (even if nil activity) and make any payment by**

## How to complete this form

- Complete the boxes (G1, G2, G3, G10 & G11) that apply to your business for the period shown above, using information from your accounts or by using the GST calculation sheet.
- Indicate whether the G1 amount includes GST by placing X in the applicable box.

## GST accounting method

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

Does the amount shown at G1 include GST? ☐ Yes ☐ No

	G2	\$	.00
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	GST	\$	.00
Other GST-free sales	G3	\$	.00

[illegible]

<b>Non-capital purchases</b>	<b>G11 \$</b>									.	00
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➤ Report GST and any wine equalisation tax and luxury car tax amounts for the period in the Summary section over the page

NAT 14172-09.2025 [DE-73594]

## HOW TO PAY

**Your payment reference number (PRN) is:**

**BPAY®**



**Biller code:** 75556  
**Ref:**

**Telephone & Internet Banking – BPAY®**

Make this payment from your preferred bank account.

For more information, visit [www.bpay.com.au](http://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](http://ato.gov.au/payonline)

## OTHER PAYMENT OPTIONS

For other payment options, visit [ato.gov.au/howtopay](https://ato.gov.au/howtopay)

## HOW TO LODGE

This form can be lodged online. Visit [ato.gov.au/online services](http://ato.gov.au/online services)

How to complete this section

- Calculate your GST on sales (1A) and GST on purchases (1B) for the period shown on the front of this form using information from your accounts or by using the GST calculation sheet. Complete 1A & 1B
- If you have a wine equalisation tax obligation, complete 1C & 1D (if appropriate)
- If you have a luxury car tax obligation, complete 1E & 1F (if appropriate)
- If you have a fuel tax credit entitlement, complete 7C & 7D (if appropriate)
- Calculate and complete 8A & 8B
- Complete the 'Payment or refund' section

Summary

Amounts you owe the ATO

GST on sales

1A

\$

.00

Wine equalisation tax

1C

\$

.00

Luxury car tax

1E

\$

.00

Fuel tax credit over claim  
(Do not claim in litres)

7C

\$

.00

1A + 1C + 1E + 7C

8A

\$

.00

Amounts the ATO owes you

GST on purchases

1B

\$

.00

Wine equalisation tax refundable

1D

\$

.00

Luxury car tax refundable

1F

\$

.00

Fuel tax credit  
(Do not claim in litres)

7D

\$

.00

1B + 1D + 1F + 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

! 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