



Completing your BAS for GST

Explains what to do to complete the goods and services tax (GST) section of your business activity statement (BAS).


15 April 2019

These instructions explain how to complete the GST section of your business activity statement (BAS).

Each BAS is personalised to your business and is based on your GST registration details. It's important to report on the form you receive from us.

Most BAS are lodged online. By lodging online you:

- can use 'Help' buttons for additional information to complete your form
- may be eligible for an additional two weeks to lodge and pay your quarterly BAS

If you choose to use a tax or BAS agent to help you complete and lodge your BAS, check if they are registered with the [Tax Practitioners Board](#) .

See also

- GST definitions
- How GST works
- How to lodge your BAS
- Two week lodgment concession – terms and conditions

New to GST?



Steps to consider before completing your BAS.

Choose a method to complete your BAS



Choose a method to complete a BAS.

Identify your accounting basis



The amounts you report on your BAS depend on the accounting basis you have chosen (or are required or allowed to use).

Complete your BAS



Follow these steps to complete your BAS.

Additional instructions



More information about completing your BAS for GST.

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New to GST?

Steps to consider before completing your BAS.

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Find out more

- [Choose a method to complete your BAS](#)
- [Identify your accounting basis](#)
- [How to complete your BAS](#)

- [Additional instructions](#)

See also

- When you can claim a GST credit
- Tax invoices

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Choose a method to complete your BAS

Choose a method to complete a BAS.

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Only choose a method if you need to complete a full BAS:

- [Calculation worksheet method](#)
- [Accounts method](#)

Depending on the method you use, you won't need to complete all of the GST labels.

Calculation worksheet method

The calculation worksheet method is a step-by-step way of calculating the GST on your sales, purchases and importations using our GST calculation worksheet. This involves:

- completing the worksheet using information from your accounts
- making calculations to report your amounts at **1A** (GST on sales) and **1B** (GST on purchases)
- following the instructions on the worksheet to transfer the amounts to the appropriate GST labels on your BAS.

You'll need to complete up to 20 labels on the calculation worksheet to calculate the amounts to be reported at **1A** (GST on sales) and **1B** (GST on purchases) on your BAS. If you use this method, the amounts you

report must include GST. That is, the amounts you report at all labels must take into account both:

- any GST you are liable to pay on sales
- the GST included in the price of purchases and importations that you make.

You must indicate that your amounts include GST by marking the Yes box on your BAS at **G1** (total sales).

See also

- [Interactive GST calculation worksheet for the BAS](#)

Accounts method

The accounts method is a way of completing your BAS directly from your accounting records. To use this method, your records must be able to do all of the following:

- identify GST amounts for your sales, purchases and importations
- record purchases or importations that were for either private use or making input taxed sales
- identify GST-free or input taxed sales.

Add up the relevant GST amounts at the end of each reporting period and report them at the appropriate labels on your BAS.

The amounts you report on your BAS at **G1** (total sales) can be GST-inclusive or GST-exclusive. You need to indicate amounts that include GST by marking either *Yes* or *No* with an 'X' in the box under **G1**.

G1 is the only label where you choose to report GST-exclusive or GST-inclusive amounts. Once you make a choice to report either a GST-exclusive or GST-inclusive amounts, then you also need to complete all other GST labels according to your choice.

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Identify your accounting basis

The amounts you report on your BAS depend on the accounting basis you have chosen (or are required or allowed to use).

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Accounting on a cash basis

If you account for GST on a cash basis, include your amounts of GST, GST credits, sales, purchases and importations in the BAS for the reporting period in which you received or provided payment or part payment in relation to those amounts.

These may not be the full amount of the sale or purchase price.

[Special rules](#) apply in some circumstances.

See also

- Accounting for GST in your business

Accounting on a non-cash basis (accruals)

If you are using a non-cash (accruals) basis of accounting for GST, include amounts of GST, GST credits, sales, purchases and importations in the earlier reporting period in which you have:

- received or provided any of the payment in relation to those amounts
- issued or have been issued with an invoice in relation to those amounts.

[Special rules](#) apply in some circumstances.

You claim GST credits on importations in the same reporting period you pay the GST to Department of Home Affairs, unless you are using the deferred GST scheme.

See also

- Deferred GST
- Accounting for GST in your business

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Complete your BAS

Follow these steps to complete your BAS.

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When completing your BAS:

- check your reporting period
- leave labels blank if they don't apply to you unless otherwise instructed (don't use N/A or nil)
- round down to whole dollars (don't show cents)
- don't report negative figures or use symbols such as +, -, ÷, \$.

Follow these steps to complete a full reporting method BAS.

- [Step 1: Sales](#)
- [Step 2: Calculating sales using the calculation worksheet](#)
- [Step 3: Purchases](#)
- [Step 4: Calculating purchases using the calculation worksheet](#)
- [Step 5: Summary](#)
- [Step 6: Check](#)

If you are using the:

- calculation worksheet method – complete all steps
- accounts method – complete steps 1, 3, 5 and 6.

Step 1: Sales



Step 2: Calculating sales using the calculation worksheet



Step 3: Purchases



Step 4: Calculating purchases using the calculation worksheet



Step 5: Summary



Step 6: Check



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Step 1: Sales

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G1 total sales

The amount you report can vary depending on the accounting basis you are using to complete your BAS.

If you are using the calculation worksheet method, you report at **G1** total sales, all:

- GST-free sales you make
- input taxed sales you make
- taxable sales you make (including the GST).

If you are using the accounts method, you report at **G1** total sales all:

- GST-free sales you make
- input-taxed sales you make
- taxable sales you make.

Include the GST on the taxable sales **only if you have chosen to report amounts that include GST**. If you have chosen to report GST-exclusive amounts, don't report the GST component on your taxable sales at **G1**.

You can choose to exclude GST from **G1** only if you are using the accounts method. You must include GST in amounts you report at all labels on your BAS if you are using the calculation worksheet method.

Before completing **G1**:

- check if you need any [Additional instructions](#) that apply to your sales
- enter '0' at **G1** if you have no sales in the reporting period.

What to report at G1

At G1, you need to report total amounts for sales, including:

- goods or services you sell or supply
- sales of trading stock
- the sale of business assets, such as office equipment or motor vehicles (including trade-ins)
- the sale, lease or rental of land and buildings, including residential premises
- [export sales](#)
- memberships you have provided
- earnings from financial supplies you make, for example, interest from bank accounts or lending money, but not including the loan principal
- goods and services provided in return for government grants and some private sector grants
- cancelled lay-by sales
- forfeited customer security deposits

- employee contributions for fringe benefits you have provided
- sale of a debtor property made to satisfy the debt owed to you (if the debtor otherwise would have had to pay GST on the sale)
- creating, granting, transferring, assigning or surrendering a right (for example, royalties received)
- entry into, or release from, an obligation to
 - do anything
 - refrain from an act
 - tolerate an act or situation (for example, agreeing as part of the sale of your business to not operate a similar business within a certain area)
- providing goods or services in return for sponsorship
- [sales of excisable goods in bond](#)
- the GST-inclusive market value of goods and services (or other things) you receive in barter transactions
- the GST-inclusive market value of anything you supply to an associate for no payment or sell to an associate for less than the GST-inclusive market value if
 - your associate is not registered, or required to be registered, for GST
 - your associate has not received the thing either partly or wholly for their business
 - the thing received by your associate relates partly or wholly to making sales that would be input taxed
 - the thing supplied is partly or wholly of a private or domestic nature.

If your item isn't mentioned in this list, check what to do at other labels. Otherwise you may need to include it on another type of return.

If you are selling a property, and it is subject to GST at settlement where the purchaser has withheld, you are still required to report this property sale in your BAS. The property sale must be reported in the

BAS period in which settlement occurred, For example: If the property settled on the 5 December, you must report the property transaction in the December BAS.

Don't report at **G1**:

- dividends you receive
- donations and gifts you receive
- private sales that are not related to your business, for example, selling your home or furniture from your home
- salary and wages you receive
- government pensions and allowances
- amounts you receive from hobby activities
- trust and partnership distributions you receive
- tax refunds
- receipts for services provided under a pay as you go (PAYG) voluntary agreement – unless it is made to a business that cannot fully claim GST credits for the services
- business loans you receive
- the amount on the sale of a luxury car that is the luxury car tax (LCT) paid or payable by you
- taxes, fees and charges you have received that don't include GST
- amounts received for sales not connected with Australia, unless a special rule makes the sales taxable, GST-free or input taxed
- anything that is constituted by an insured settling a claim under an insurance policy or in settling a claim under a compulsory third-party scheme (if you are not an operator of such a scheme), for example, if you supply goods to an associate as part of settlement of a claim under an insurance policy.

Remove GST from the amount you report at **G1** if you are using the accounts method and have chosen to show amounts as GST-exclusive.

Export sales

If you've made a GST-free sale of exported goods:

- show the free-on-board value of the export (the value for the Home Affairs purposes) at **G2**
- show the amount received for freight and insurance relating to that export at **G3**, and
- report at **G1** the amount equal to the sum of the amounts shown at **G2** and **G3** for that export.

See also

- Bartering and trade exchanges
- GST and international travel
- GST – Agent, consignment and progressive transactions
- GST when conducting gambling activities
- GST and the disposal of capital assets
- *GSTD 2001/2 Goods and services tax: Is the sale of goods by a lessor on expiry of a lease agreement a separate supply to the lease of the goods?*
- *GSTR 2001/6 Goods and services tax: Non-monetary consideration*
- *GSTR 2003/14 Goods and services tax: The GST implications of transactions between members of a barter scheme conducted by a trade exchange*

Sales of excisable goods in bond

At **G1** report the sale price plus 110% of the excise duty that would have applied if the goods had been entered for home consumption if you make a sale to a purchaser who is either:

- not registered or required to be registered for GST
- registered or required to be registered for GST but the purchase
 - is not wholly or partly for their business
 - is wholly or partly of a private or domestic nature
 - relates wholly or partly to making sales that would be input taxed.

Other sales

Special rules may apply at **G1** if you do any of these activities:

- hire purchase sales
- sales made through an agent
- sales made as agent for a non-resident
- coin-operated machine sales
- sales where part of the payment is received before the total payment is known
- sales made under a conditional contract or a contract subject to retention clause.

See also

- GST – Hire purchase and leasing
- GST – Agent, consignment and progressive transactions
- GSTR 2000/37 *Goods and services tax: Agency relationships and the application of the law*
- GSTR 2000/29 *Goods and services tax: Attributing GST payable, input tax credits and adjustments and particular attribution rules made under section 29–25*

G2 Export sales

This section describes what to report at **G2**. [Special rules apply](#) in some circumstances.

All amounts reported at **G2** should also have been reported at **G1**.

What to report at G2

At **G2** you need to report the free-on-board value of export goods (that is, the value used for Home Affairs purposes) if the export sale is GST-free because:

- you export the goods from Australia before or within 60 days after the earlier of
 - the day you receive any payment for the sale

- the day you issue an invoice for the sale before you receive any payment (there are some circumstances where the purchaser can export the goods instead of you)
- you sell goods and the payment was to be provided as instalments under a contract that requires the goods to be exported and you exported them before or within 60 days after the earlier of
 - the day you received any part of the final instalment
 - the day you issue an invoice for the final instalment before receiving any part of the final instalment (there are some circumstances where the purchaser can export the goods instead of you)
- you sell an aircraft or ship that was paid for in instalments under a contract that requires the aircraft or ship to be exported, but only if the purchaser exports it from Australia within 60 days after the earliest day in which at least one of the following occurs
 - you receive any of the final instalment of payment for the sale
 - you issue an invoice for that final instalment
 - you deliver the aircraft or ship to the purchaser or (at the purchaser's request) to another person
- you sell an aircraft or ship, but only if the purchaser exports it from Australia under its own power within 60 days after taking physical possession of it
- you sell a ship, but only if
 - the ship is a new recreational boat
 - you or the purchaser export the ship within 12 months
 - the ship is used only for recreational/non-commercial purposes while it is in Australia
- you sell aircraft or ships stores or spare parts for use, consumption or sale on international flights or voyages, whether or not part of the flight or voyage involves a journey between places in Australia

Report amounts for the:

- sale of goods used in the repair, renovation, modification or treatment of other goods from outside Australia and their destination is outside Australia. The goods must be attached to (or become part of) the other goods or become unusable or worthless as a direct result of being used to repair, renovate, modify or treat the other goods
- sale of goods that satisfy certain criteria and are exported by travellers as accompanied baggage.

Don't report at **G2**:

- GST-free services – unless they relate to the repair, renovation, modification or treatment of goods from overseas and their destination is outside Australia
- freight and insurance to transport the goods outside Australia or other charges imposed outside Australia in the free-on-board value
- international transport of goods or international transport of passengers.

Contact us for information on how to apply to extend the 60-day limit for export of your goods, ships or aircraft (12 months for new recreational boats).

If your item isn't mentioned in this list, check what to do at other labels. Otherwise you may need to include it on another type of return.

See also

- GST-free sales and purchases of new recreational boats
- *GSTR 2002/6 Goods and services tax: Exports of goods, items 1 to 4 of the table in Subsection 38-180(1) of the New Tax System (Goods and Services Tax) Act 1999*
- *GSTR 2003/4 Goods and services tax: Stores and spares for international flights and voyages*
- *GSTR 2005/2 Goods and services tax: Supplies of goods and services in the repair, renovation, modification or treatment of goods from outside Australia whose destination is outside Australia*

G3 Other GST-free sales

At **G3** report your other GST-free sales as listed below.

All amounts reported at **G3** should also have been reported at **G1**.

Food retailers

Food retailers may be eligible to use a simplified accounting method to estimate sales and purchases that are GST-free.

See also

- [Supplementary BAS instructions](#) (if any apply to your sales)
- GST for food retailers – simplified accounting methods
- GST and food

What to report at G3

At G3, report all GST-free sales you have made, including:

- basic food, including food for human consumption
- most health and education services
- beverages (including water) for human consumption listed in *Schedule 2 of A New Tax System (Goods and Services Tax) Act 1999*
- eligible childcare services
- certain sales by eligible charities, gift deductible entities or government schools where specific conditions are satisfied, including sales for a token amount of payment and raffles and bingo
- sales made to a resident of a retirement village by an eligible charity of accommodation in a retirement village or services relating to the supply of that accommodation and the provision of meals
- religious services provided by religious institutions that are integral to practicing that religion
- sales of going concerns – certain conditions must be satisfied that you and the purchaser have agreed in writing that the sale is of a going concern and you supply all things necessary for the continued operation of the business
- the first sale of precious metal after its refining by or on behalf of the seller, and

- it was refined by a precious metal refiner
 - the sale was made to a dealer in precious metal
- sales of water (except if it is provided in, or transferred into, containers with a capacity of less than 100 litres)
 - certain sewerage services, including emptying of septic tanks and storm water draining
 - international transport and mail that meets certain criteria (**contact us** for more information)
 - certain services in arranging international travel.


If your item isn't mentioned in this list, check what to do at other labels. Otherwise you may need to include it on another type of return.

Don't report at **G3**:

- export amounts – show these at **G2**
- basic food, including food for human consumption that is
 - for consumption on the premises from which it is sold (for example, cafes and restaurants)
 - hot takeaway food
 - a food type listed in Schedule 1 of *A New Tax System (Goods and Services Tax) Act 1999* (certain prepared food, confectionery, savoury snacks, bakery products, ice-cream foods and biscuits) or foods that are a combination of foods where at least one food type in the combination is listed in Schedule 1
- sales of water that is provided in, or transferred into, containers with a capacity of less than 100 litres.

See also

- GST and health
- Other health services
- GST and taxis
- GST and LCT on cars you buy – people with disabilities

- [Tax basics for non-profit organisations](#) 
- GSTR 2002/5 *Goods and services tax: Sale of going concerns*

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Step 2: Calculating sales using the calculation worksheet

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If you have chosen to use the **accounts method**, you don't need to complete step 2. Go to [step 3](#)

G4 Input-taxed sales

Report at **G4** your input taxed sales as listed below.

All amounts reported at **G4** on the worksheet should also have been reported at **G1**.

You don't report **G4** on your BAS, but you do need to show it in your records (it's used to calculate the amount you report at **1A** on your BAS).

What to report at G4

At G4 report amounts from making input-taxed sales, including:

- financial supplies
- renting or leasing residential premises that are to be used predominantly for residential accommodation (that is, they are not commercial residential premises) as long as the lease is not a long-term lease
- sales of residential premises that are to be used predominantly for residential accommodation (that is, they are not commercial residential premises or new residential premises)
- In some circumstances you may elect for the following sales to be input taxed

- providing long-term accommodation to an individual in commercial residential premises
- food sales made by school tuckshops and canteens
- sales connected to fundraising events conducted by eligible charities, gift deductible entities and government schools (if certain conditions are satisfied).

If your item isn't mentioned in this list, check what to do at other labels. Otherwise you may need to include it on another type of return.

Don't report at **G4**:

- long-term leases of residential premises
- new residential premises that were not used for residential accommodation before 2 December 1998, including premises that have been substantially renovated – report these at **G1**.

See also

- [Supplementary BAS instructions](#) (if any apply to your sales)
- GST and property
- Property and registering for GST
- Gifts and fundraising
- GSTR 2003/10 *Goods and services tax: What is a precious metal for the purposes of GST?*
- GSTB 2001/2 *Accommodation in caravan parks and camping grounds*
- GSTB 2003/2 *Goods and services tax: Long-term accommodation at marinas*

G5 Subtotal (G2 + G3 + G4)

Add together the amounts you have reported at:

- **G2** (export sales)
- **G3** (other GST-free sales)
- **G4** (input taxed sales).

This is the total of your GST-free and input taxed sales.

G6 Total sales subject to GST

At **G6**, subtract the amount at **G5** from the amount at **G1** (total sales). The answer is the total of your taxable sales.

G7 Adjustments

Report any increasing adjustments you have at **G7**.

See also

- Making adjustments on your BAS

G8 Total sales subject to GST after adjustments

At **G8**, add the amounts you have reported at **G6** and **G7** (adjustments). The result is the total of your taxable sales after adjustments.

G9 GST on sales

At **G9**, divide **G8** by 11. Transfer this amount to **1A** (GST on sales) on your BAS.

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Step 3: Purchases

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G10 Capital purchases

Capital purchases are 'capital' items you purchase, including:

- business assets you purchase such as machinery, cash registers, computers and cars (these items are also referred to as plant and

equipment)

- land and buildings.

These assets can be brand new or second-hand, and may be imported.

Things that **aren't** capital items include:

- trading stock
- normal running expenses such as stationery and repairs
- equipment rentals or leases.

What to report at G10

At **G10** you need to report amounts for capital items, such as:

- machinery and equipment
- cash registers
- office furniture
- computers
- cars.

You also need to report the GST-inclusive market value of any capital item you receive from your associate for no payment or for less than the GST-inclusive market value at **G10**, if the following applies:

- you haven't received the thing wholly or partly for your business
- the thing received is wholly or partly of a private or domestic nature
- the thing received relates wholly or partly to making sales that would be input taxed
- if you are specifically entitled to quote an Australian business number (ABN) for the amount paid or payable for a purchase or importation of a car exceeding the car limit for the relevant financial year.

If your item isn't mentioned in this list, check what to do at other labels. Otherwise you may need to include it on another type of return.

Don't report at **G10**:

- purchases and importations that are not related to your business

- the stamp duty component of any capital purchases
- the amount paid or payable for a purchase or importation of a car that exceeds the car limit for the relevant financial year
- anything that is constituted by an insurer settling a claim under an insurance policy, or by an operator of a compulsory third-party scheme settling a claim under a compulsory third-party scheme (if you are not an operator of such a scheme).

Remove GST from the amount you report at **G10** if you are using the accounts method and have chosen to show your amounts as GST-exclusive.

If you have imported capital items for your business, refer to [Purchases and importations with special rules](#) for information about other amounts to report at **G10**.

See also

- [Additional instructions](#)
- GST and motor vehicles
- GST and the disposal of capital assets
- Claiming GST credits
- Luxury car tax

Purchases for \$1,000 or less

G10 (and **G11**) require you to separately report your capital and non-capital purchases.

If you:

- record these purchases separately in your records, use this existing breakdown to fill in the **G10** and **G11** labels
- if you don't record capital and non-capital purchases separately **and** your GST turnover is expected to be less than \$1 million then
 - you need to record capital items costing more than \$1,000 at **G10** (capital purchases)
 - capital and non-capital items costing \$1,000 or less can be recorded at **G11** (non-capital purchases).

G11 Non-capital purchases

Non-capital purchases may include:

- trading stock
- normal running expenses, such as stationery and repairs, equipment rentals or leases.

See also

- [Additional instructions](#)

What to report at G11

At **G11**, you need to report all of your business purchases relevant to the reporting period (other than those reported at **G10**), such as

- most business purchases, including services and stock bought for resale
- the price of any insurance premiums related to your business (except for third-party motor insurance premiums relating to a period of cover starting before 1 July 2003) less the amount of stamp duty
- purchases paid for by an employee, agent, officer or partner that you have reimbursed in specified circumstances
- capital items costing \$1,000 or less that haven't been reported at **G10**
- intangible supplies purchased from off-shore that are of a non-capital nature.

You also need to report the GST-inclusive market value of any non-capital item you receive from your associate for no payment or for less than the GST-inclusive market value, if any of the following apply:

- you haven't received the thing wholly or partly for your business
- the thing received is wholly or partly of a private or domestic nature
- the thing received relates wholly or partly to making supplies that would be input taxed.

If your item isn't mentioned in this list, check what to do at other labels. Otherwise you may need to include it on another type of return.

See also

- GST and employee reimbursements
- GSTB 2000/2 *How to claim input tax credits for car expenses*
- GSTB 2001/3 *Simplified calculation of input tax credits for caravan park operators*

Purchases and importations with special rules

Importations

For non-taxable importations, report at **G10** or **G11** (depending on whether the goods are capital or non-capital items) the amounts you have paid, or are liable to pay, for all of the following:

- the goods imported
- the international transport of the goods to their place of consignment in Australia
- insurance of the goods for that transport.

For taxable importations, report at **G10** or **G11** (depending on whether the goods are capital or non-capital items) any of the following:

- the sum of the following
 - the Customs value of the goods imported
 - the amounts you have paid or are liable to pay for international transport of the goods to their place of consignment in Australia (if not included in the Customs value) insurance on the goods for that transport (if not included in the Customs value)
- any Customs duty you are liable to pay in relation to the importation of the goods, including
 - any wine tax for the local entry of the goods
 - GST on the taxable importations
- the GST you are liable to pay on the imports multiplied by 11.

If you pay additional GST to Department of Home Affairs because it was underpaid on a previous importation of a capital or non-capital item, report the amount of GST paid, multiplied by 11 at **G10** or **G11**.

This also applies if the additional GST is deferred under the deferred GST scheme.

See also

- GST and imported goods
- Deferred GST

Purchases of excisable goods in bond

If you purchase excisable goods in bond, report them at **G10** or **G11** (depending on whether the goods are capital or non-capital items).

Don't report the actual price you paid or are liable to pay for the purchase if any of the following occur – your purchase:

- was not wholly or partly for your business
- relates wholly or partly to making sales that would be input taxed
- is wholly or partly of a private or domestic nature.

Instead, you must:

- work out how much GST you are liable to pay on the goods you have purchased
- multiply this amount by 11
- report this amount at **G10** or **G11**.

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Step 4: Calculating purchases using the calculation worksheet

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If you use this method, the amounts you report at all these labels must include GST:

- [G12 Subtotal \(G10+G11\)](#)
- [G13 Purchases for making input taxed sales](#) – fringe benefits

- [G14 Purchases without GST in the price](#)
- [G15 Estimated purchases for private use or not income tax deductible](#)
- [G16 Subtotal \(G13+G14+G15\)](#)
- [G17 Total purchases subject to GST](#)
- [G18 Adjustments](#)
- [G19 Total purchases subject to GST after adjustments](#)
- [G20 GST on purchases.](#)

If you are using the **accounts method**, go to [step 5](#).

G12 Subtotal (G10 + G11)

Add the amounts reported at **G10** (capital purchases) and **G11** (non-capital purchases). The result is the total of your purchases and importations.

G13 Purchases for making input taxed sales

You don't report **G13** on your BAS, but you need to show it in your records – it's used to calculate the amount that you report at **1B** on your BAS.

All amounts reported at **G13** on the worksheet should also have been reported at **G10** or **G11**.

See also

- [Additional instructions](#)

What to report at G13

At **G13**, you need to report amounts for purchases and importations – for the part or amount that relates to making sales that would be input taxed sales (see [G4](#) for input taxed sales)

If you received anything from an associate for no payment, or you paid less than the full GST-inclusive market value, you must:

- work out what portion relates to making sales that would be input taxed
- report the portion of its full GST-inclusive market value at **G13**.

If your item isn't mentioned in this list, check what to do at other labels. Otherwise you may need to include it on another type of return.

Don't report at **G13**:

- amounts for purchases or importations that relate to making financial supplies – unless you exceed the financial acquisitions threshold.

See also

- *GSTR 2003/9 Goods and services tax: Financial acquisitions threshold*

Fringe benefits

You may not be entitled to a GST credit for a purchase or importation that is both:

- provided as a fringe benefit
- wholly or partly relating to making sales that are input taxed.

For purchases and importations that fall into this category, you must do both of the following:

- report the entire purchase price at **G13**, or the entire amount you reported for the importation at **G10** or **G11**
- not report an amount in relation to the purchase or importation at **G14** or **G15**.

See also

- *GSTR 2001/3 Goods and services tax: GST and how it applies to supplies of fringe benefits*

G14 Purchases without GST in the price

You don't report **G14** on your BAS, but you need to show it in your records – it is used to calculate the amount that you report at **1B** on your BAS.

All amounts reported at **G14** on your worksheet should also have been reported at **G10** or **G11**.

What to report at G14

At **G14**, you need to report amounts for purchases and importations that didn't have GST included in the price. This includes sales that were

- GST-free or input taxed
- made by an entity not registered for GST
- not connected with Australia (and not taxable)
- non-taxable importations
- intangible supplies purchased from off-shore that are not subject to a GST reverse charge.
- payments of Australian taxes, fees and charges where GST was not included in the price charged.

See also

- [Additional instructions](#)

G15 Estimated purchases for private use or not income tax deductible

You don't report **G15** on your BAS, but you need to show it in your records (as it's used to calculate the amount you report at **1B** on your BAS).

All amounts reported at **G15** on your worksheet should also have been reported at **G10** or **G11**.

What to report at G15

You need to report amounts for the following purchases or importations at **G15** even if you are an income-tax-exempt entity.

You need to report:

- amounts for purchases and importations of a private or domestic nature – if a purchase or importation was only partly of a private or

domestic nature, you must work out the portion that was of private or domestic nature and only report that portion

- anything received from associates for no payment or for less than the GST-inclusive market value – in these cases you must
 - work out what portion of the thing is of a private or domestic nature
 - report that amount of the GST-inclusive market value of the thing at **G15**

- non-income tax deductible purchases or importations, including
 - expenses for maintaining your family
 - penalties
 - uniforms, except compulsory or protective clothing
 - the following expenses except where they are incurred in providing a fringe benefit
 - entertainment expenses
 - travel expenses for relatives
 - recreational club expenses
 - leisure facility or boat expenses

 - expenses you incur under an agreement for providing non-deductible non-cash business benefits (up to the arm's length value of that benefit)

- any part of purchases and importations that are non-deductible for income tax purposes, including expenses for
 - providing meal entertainment – if for fringe benefit tax purposes you use either the 50/50 split method or the 12-week register method to determine the taxable value of meal entertainment fringe benefits
 - entertainment facility leasing – if for fringe benefit tax purposes, you use the 50/50 split method in relation to these expenses

- If you have made valid annual apportionment elections, report your private portions of purchases and importations.

See also

- [Additional instructions](#)
- Annual private apportionment of GST
- GSTA TPP 051W *Goods and services tax: To what extent is an acquisition creditable if an employer uses the 50/50 split method for entertainment fringe benefits?*
- GSTR 2001/3 *Goods and services tax: GST and how it applies to supplies of fringe benefits*

G16 Subtotal (G13 + G14 + G15)

Add the amounts reported at **G13** (purchases for making input taxed sales), **G14** (purchases without GST in the price) and **G15** (estimated purchases for private use or not income tax deductible). The result is the portion of your purchases and importations that you **cannot** claim a GST credit for.

G17 Total purchases subject to GST

Subtract **G16** from **G12**. The result is the portion of your purchases and importations you can claim a GST credit for.

G18 Adjustments

Report any decreasing adjustments at **G18**.

See also

- Making adjustments on your BAS

G19 Total purchases subject to GST after adjustments

Add **G17** (total purchases subject to GST) and **G18** (adjustments).

G20 GST on purchases

Divide **G19** (total purchases subject to GST after adjustments) by 11.
Transfer this amount to **1B** (GST on purchases) on your BAS.

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Step 5: Summary

15 April 2019

The summary appears on the back of your BAS.

1A GST on sales or GST instalment

You report at **1A** the total amount of GST (including any adjustments) you are liable to pay us for the reporting period. The amount you report and pay depends on the reporting and paying method you use.

If you are selling a property, and it is subject to GST at settlement where the purchaser has withheld, you are still required to report this property sale in your BAS. The GST on the property sale must be reported at **1A** in the BAS period in which settlement occurred, For example: If the property settled on the 5 December, you must report the property transaction in the December BAS.

For margin scheme property sales subject to GST at settlement where the purchaser has withheld, the GST on the calculated margin must be reported at **1A** in the BAS.

Monthly, quarterly and annually

If you report and pay GST monthly, or quarterly, or you use the annual reporting method, you must complete **1A** on your BAS.

If you have no GST on sales or adjustments for the reporting period, enter '0'.

Accounts method	Calculation worksheet method
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Take the amount to be shown at 1A directly from your records.	Transfer the amount from G9 on your calculation worksheet. To do this, you will need to complete additional labels on your calculation worksheet – see Complete your BAS .
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Quarterly instalments

If you report and pay GST quarterly via the instalments method, you must report at **1A** your GST instalment amount pre-filled at **G21**. If you've varied this amount, take the figure from **G23** and report this amount at **1A**.

You must also lodge an annual GST return at the end of the financial year and account for any difference between your total GST instalments for the year and your actual GST liability.

In your annual GST return, you must report the total amount of GST on your sales plus any relevant adjustments at **1A**.

Accounts method	Calculation worksheet method
When completing the <i>Annual GST return</i> , use the amount from your records.	When completing the <i>Annual GST return</i> , transfer the amount from G9 on your calculation worksheet. To do this, complete additional labels on your calculation worksheet – see Complete your BAS .

See also

- GST credits and income tax deductions
- [G4 Input taxed sales](#)

1B GST on purchases

Report at **1B** the total amount of GST credits (including adjustments) you are eligible to claim from us. The amount you report depends on the reporting and paying method you use.

Monthly, quarterly and annual reporting methods

If you report and pay GST monthly or quarterly, or use the annual reporting method, you must complete **1B** on your BAS.

If you have no GST on purchases or adjustments for the reporting period, enter '0'.

Accounts method	Calculation worksheet method
Use the amount to be shown at 1B from your records.	Transfer the amount from G20 on your calculation worksheet. To do this, you need to complete additional labels on your calculation worksheet see Complete your BAS .

Quarterly instalments reporting method

You don't need to complete **1B** on your quarterly BAS, but you will need to complete this label on your annual GST return at the end of the financial year.

Accounts method	Calculation worksheet method
When completing your Annual GST return, take this amount directly from your records.	When completing your Annual GST return, transfer the amount from G20 on your calculation worksheet. To do this, you need to complete additional labels on your calculation worksheet – see Complete your BAS .

Don't report at **1B**:

- The amount that has been withheld at settlement and paid to us by the purchaser. This has been allocated to your GST property credits account. Once your BAS is processed, the GST property credit will be transferred from your GST property credits account into your BAS account.

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Step 6: Check

15 April 2019

Before lodging your BAS, make sure you have:

- filled in the GST labels that apply to you
- checked your calculations are accurate
- checked you have transferred amounts correctly from your records
- put 'X' in the relevant box under **G1** to indicate amounts are GST-exclusive or GST-inclusive
- provided your contact phone number.

You may also need to:

- complete any other sections that apply to you and transfer the totals to the summary section
- calculate if you must make a payment or if you are eligible for a refund
- complete the tear-off payment slip on the bottom (if using paper BAS)
- complete the payment or refund details.

You must:

- sign and date your BAS (if using paper BAS)
- lodge your original BAS by the due date
- pay any amounts you owe by the due date.

Record keeping

Keep a copy of your BAS and the records used to prepare it for five years after they are prepared, obtained or the transactions completed, or the period of review, whichever is the later.

The records should be in writing and in English. If they are not in a written form they must be in a form that is readily accessible and easily converted into English.

Keep calculation worksheets with your other records used to prepare the BAS.

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Additional instructions

More information about completing your BAS for GST.

15 April 2019

There are several less common transaction types that explain how to complete your BAS if they apply to your circumstances.

- GST when conducting gambling activities
- GST and insurance
- GST and the margin scheme
- Reverse charge of GST on things purchased from offshore
- GST – Agent, consignment and progressive transactions
- GST and second-hand goods
- Business norms method
- Sales percentage method
- Snapshot method
- Purchases snapshot method
- GST and taxis
- GST and vouchers
- GST at settlement

See also

- *GSTR 200/29 Goods and services tax: attributing GST payable, input tax credits and adjustments and particular attribution rules*

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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.

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