



Business activity statements (BAS)

How to complete, lodge and pay your business activity statement (BAS) or GST or PAYG instalment notice.

How to lodge your BAS



How to lodge your business activity statements (BAS) to report and pay your taxes, including GST and PAYG.

Due dates for lodging and paying your BAS



The due date for lodging and paying is displayed on your business activity statement (BAS).

BAS and GST tips



Tips on preparing and lodging your business activity statements (BAS) and getting your GST information right.

Fixing BAS mistakes or making adjustments



What to do if you need to fix a mistake in a previously lodged BAS or make an adjustment for a change.

What if you can't lodge and pay on time?



If you can't lodge or pay by the due date, contact us as soon as possible.

Goods and services tax (GST)



How to complete labels G1, G2, G3, G10, G11, G21, G22, G23, G24, 1A and 1B on your BAS.

Pay as you go (PAYG) withholding



How to complete labels W1, W2, W3, W4, W5 and 4 on your BAS.

PAYG instalments



You report and pay your PAYG instalments through your activity statement or instalment notice.

Fringe benefits tax (FBT) instalment



How to complete labels F1, F2, F3, F4, 6A and 6B on your BAS.

Luxury car tax (LCT)



Labels 1E and 1F. LCT applies to cars with a GST-inclusive value exceeding the LCT threshold.

Wine equalisation tax (WET)



How to complete labels 1C and 1D on your BAS.

Fuel tax credits



How to complete labels 7C and 7D on your BAS.

Instalment notices for GST and PAYG instalments



Find out about if you'll receive a quarterly GST or pay as you go (PAYG) instalment notice instead of a BAS.

In detail



Detailed information about business activity statements.

QC 33678

How to lodge your BAS

How to lodge your business activity statements (BAS) to report and pay your taxes, including GST and PAYG.

Last updated 5 September 2023

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What your BAS is

If you are a business registered for GST, you need to lodge a business activity statement (BAS).

Your BAS will help you report and pay your:

- goods and services tax (GST)

- pay as you go (PAYG) instalments
- PAYG withholding tax
- other taxes.

When you register for an Australian business number (ABN) and GST, we'll automatically send you a BAS when it is time to lodge.

Watch

Media:Lodge online

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiunnywwjw>

Overview of lodging and paying

It's important to lodge your BAS and pay in full any amounts owed by the [due date](#).

You've several options for lodging your BAS and reporting your goods and services tax (GST), pay as you go (PAYG) instalments, PAYG withholding tax and other taxes to us.

For more information, you can refer to:

- [How to pay your BAS](#)
- [If you are finding it hard to lodge and pay on time](#)
- [Support in difficult times](#).

Lodgment options

Lodge online

Most businesses that lodge their own BAS prepare and lodge online. Lodging your BAS electronically is a quick, easy and secure and means you:

- can lodge at a time that's convenient to you
- may receive an additional 2 weeks to lodge and pay your BAS – see our [two-week deferral offer](#)
- may get a faster refund
- get help to avoid mistakes
- can review your BAS before lodging and check that the amount calculated equals what you expect to pay or receive.

How to lodge online

There are several options to lodge online, including:

- [Online services for individuals and sole traders](#) (accessed through myGov) – allows you to manage your tax and super in one place.
- [Online services for business](#) – a secure ATO website used to manage your business tax affairs online.
- [SBR-enabled software](#) – allows secure online lodgment directly from financial, accounting or payroll software, and often integrated with business software that's tailored to specific industries.

Media:How to lodge online

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiunqju491>


For more information, refer to [two week lodgment concession – terms and conditions](#).

Lodge through your tax or BAS agent

A registered tax or BAS agent can lodge, vary, and pay on your behalf through their preferred electronic channel.

When you use an agent:

- they can view BAS and reminder messages sent to you via their online service
- you can still access your BAS through Online services for business or myGov even, if your agent is managing them on your behalf.

You can visit the Tax Practitioners Board to [find a registered agent](#) .

Lodge by mail

Mail your original, completed BAS, using the pre-addressed envelope provided in your BAS package.

If you make a mistake on your paper BAS, you can use white-out to make changes.

If you misplace the pre-addressed envelope, send your BAS to:

Australian Taxation Office
Locked Bag 1936
ALBURY NSW 1936

If you've lost or haven't received your paper BAS, you can get a copy by phoning us on **13 28 66**.

Note: Mail isn't an option, if you are lodging your BAS using an online channel.

Nothing to report ('nil' BAS)

You can only use this service, if you have nothing to report for the period and need to lodge your BAS as 'nil'.

You can lodge your 'nil' BAS:

- online
- by phone on **13 72 26**

- this is an automated service and you can call anytime (24 hours a day, seven days a week)
- you'll need to have your BAS document identification number (DIN) handy.

Where's my BAS?

How you lodge your BAS determines how you receive statements. For example, if you lodge through Online services for business, your next statement will be available there.

If you use our online services, we'll notify you by email 21 days before the due date when your BAS is available – so make sure your contact details are up to date.

A single electronic lodgment will change how the next BAS is issued. Once you lodge online, your BAS will be sent electronically.

Find out more information on how to [update your details](#).

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Due dates for lodging and paying your BAS

The due date for lodging and paying is displayed on your business activity statement (BAS).

Last updated 24 February 2025

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Lodging and paying your BAS

You have several options for [lodging your business activity statement \(BAS\)](#). Lodging electronically is quick, easy and secure. Most businesses that lodge their own BAS prepare and lodge online. A registered tax or BAS agent can also help you lodge.

You must pay your BAS in full and on time to avoid [paying interest](#). For a full list of payment options, see [How to pay](#).

The quickest and easiest ways to pay your BAS are:

- [BPAY](#)
- credit card through our [online services](#). Fees may apply to [card payments](#).

We also have [other payment options](#) available.

Your unique [payment reference number \(PRN\)](#) is required for most payment options.

You can also voluntarily make early payments to offset your future BAS liability using your PRN and any of the available payment methods.

If the due date is on a weekend or public holiday, you have until the next business day to lodge and pay.

[If you can't lodge or pay in full and on time](#), contact us before the due date.

In the event of a [natural disaster](#), you may be eligible to receive extra time to lodge and pay your BAS.

GST reporting cycles

Your GST reporting and payment cycle will be one of the following.

- **Quarterly** – if your GST turnover is less than \$20 million – and we have not told you that you must report monthly.
- **Monthly** – if your GST turnover is \$20 million or more – or you choose to report GST monthly.

- **Annually** – if you are voluntarily registered for GST and your GST turnover is under \$75,000 (\$150,000 for not-for-profit bodies).

You can set calendar reminders on your phone for lodgment key dates, by using the features in the [ATO app](#). For guidance on preparing and lodging your BAS, see [BAS and GST tips](#).

Quarterly reporting

If your GST turnover is less than \$20 million and we haven't told you to report GST monthly, you can [report and pay GST quarterly](#).

Due date for each quarter

Quarter	Due date
1. July, August and September	28 October
2. October, November and December	28 February
3. January, February and March	28 April
4. April, May and June	28 July

If you lodge online, you may be eligible for an [extra 2 weeks to lodge and pay your quarterly BAS](#).

You may also get extra time if you lodge through a registered tax or BAS agent.

A later lodgment and payment due date does not apply for quarter 2 because the due date already includes a one-month extension.

Monthly reporting

The due date to lodge and pay your monthly BAS is the 21st day of the month following the end of the taxable period. For example, a July monthly BAS is due on 21 August.

If your GST turnover is \$20 million or more, you must [report and pay GST monthly](#) and lodge your BAS online.

If your GST turnover is less than \$20 million, you can also choose to lodge monthly. Benefits can include:

- smaller, more manageable payments – improving your cash flow and making it easier to keep your payments on track
- better alignment with other business processes, making it easier to keep your record keeping up to date.

We may direct you to move to monthly reporting if you're not meeting your GST obligations. Find out more about [quarterly to monthly GST reporting](#).

From December 2024, schools and associated bodies need to lodge their December BAS by 21 January.

Annual reporting

If you are voluntarily registered for GST and your turnover is under \$75,000 (or \$150,000 for not-for-profit bodies), you can elect to [report and pay GST annually](#).

The due date to lodge and pay your annual GST return is 31 October.

If you aren't required to lodge a tax return then, the due date is 28 February following the annual tax period.

If you use a registered tax or BAS agent, different dates may apply.

Changing your reporting and payment cycle

Depending on your circumstances, you may be able to change how often you lodge and pay.

If you want to change your cycle:

- early in the lodgment period (for example, in the first month of the quarter or at the beginning of the financial year), you can generally start the new cycle straight away
- later in the lodgment period, the new cycle will take effect from the start of the next quarter or year.

If you're a sole trader, you will need to [phone us](#) or apply in writing. Speak with your tax professional if you need help.

Otherwise, you (unless you're a sole trader), or your registered tax or BAS agent, can request a change to your reporting and payment cycle through Online services for business, or Online services for agents, by:

- going into your business' profile (or your client's profile if you're an agent)
- selecting tax registration and selecting **Update**
- selecting the relevant subject from the topic list
- completing the mandatory fields.

If you don't have access to our online services, you can also apply in writing, giving detailed reasons to support the request, and send it to:

AUSTRALIAN TAXATION OFFICE

PO BOX 3373

PENRITH NSW 2740

You may be ineligible to change your reporting and payment cycle if you have changed your cycle within the last 12 months.

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BAS and GST tips

Tips on preparing and lodging your business activity statements (BAS) and getting your GST information right.

Last updated 6 May 2021

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BAS and GST record keeping tips

Watch

Keeping good records helps you stay on top of your business.
Remember to:

- keep records of all sales, fees, expenses, wages and other business costs
- keep appropriate records, such as stocktake records and logbooks to substantiate motor vehicle claims
- reconcile sales with bank statements
- use the correct GST accounting method
- keep all your tax invoices and other GST records for five years.

See also

- [Detailed business record-keeping requirements](#)

- [Record keeping for business](#)
- [Choosing an accounting method for GST](#)
- [Record keeping evaluation tool](#)

GST credits

- Only claim GST credits on the business portion of purchases, and
 - don't claim GST on private expenses, such as food or entertainment
 - if an item is for business and personal use, only claim the business portion.
- Use the discounted price when claiming GST credits for discounted purchases, even if the discount doesn't appear on the invoice.
- Claim GST credits up front for purchases under hire purchase agreements (entered into on or after 1 July 2012) – if you account for GST on a cash basis.
- Claim GST credits on the Australian dollar value when claiming invoices in a foreign currency.
- If your business changes or ceases you may need to repay some GST credits for business assets you decide to keep.

See also

- [Claiming GST credits](#)
- [When you can claim a GST credit](#)
- [Using trading stock for private purposes](#)
- [GST and insurance](#)
- [GST – Hire purchase and leasing](#)

When not to claim GST credits

Remember **not** to claim:

- purchases that don't include GST in the price, such as

- bank fees and charges and stamp duty
- GST-free items, such as basic foods
- imported goods – unless you're the importer of the goods and import them solely or partly for your business
- purchases made between entities within a GST group. However, you can claim GST credits on purchases between GST branches.

See also

- [Claiming GST credits](#)
- [GST groups and branches](#)

Invoices

Remember to:

- check GST is included on invoices you issue for sales
- only claim GST credits if you have tax invoices for purchases of \$82.50 (including GST) or more
- make sure invoices are only counted once.

See also

- [Tax invoices](#)
- [Withholding from suppliers](#)

Avoid manual errors

It's a good idea to:

- check you are using the correct formulas to work out GST
- have a separate column for GST in your cash book
- make sure that column totals and row totals in your cashbooks are the same
- classify and enter transactions into your accounts payable and accounts receivable systems correctly

- use an electronic record keeping system tailored to your business type. Many systems can help you to streamline your administration tasks.

See also

- [Digital record keeping for businesses](#)

Completing your BAS

When completing your BAS:

- enter whole dollar amounts – leave cents out and don't round up to the next dollar
- enter each invoice once only
- if you account for GST on a cash basis, your expenses and sales must fall within the period you made or received payment
- only complete the fields that apply to you – if you have nothing to report, enter zero
- if you're doing this manually, double check your figures and calculations
- you can always correct a mistake made on an earlier BAS.

See also

- [Digital record keeping for businesses](#)
- [Accounting for GST on a cash basis](#)
- [Accounting for GST on a non-cash basis](#)
- [Fixing BAS mistakes or making adjustments](#)

Lodging and paying your BAS

When you lodge activity statements and pay:

- The due date for lodging and paying is displayed on your BAS. Lodge and pay on time to avoid penalties.
- If a lodgment date falls on a weekend or public holiday, you can lodge and pay on the next working day.

- Use the right payment reference number (PRN), also referred to as an EFT code, when you make payments to us.
- If you think you might not be able to lodge and pay by the due date, contact us as soon as possible.

See also

- [How to lodge your BAS](#)
- [How to pay your BAS](#)

Refunds

To avoid refund delays:

- ensure your lodgments are up to date – we can't process refunds until all outstanding BAS are lodged
- check your financial institution details are correct.

See also

- [Expecting a refund?](#)

Made a mistake

If you made a mistake on your activity statement, don't worry – mistakes can be fixed.

Most mistakes can be corrected on your next activity statement.

If an adjustment event occurs, make an adjustment on your activity statement. Examples of adjustment events include:

- if the price of a sale or purchase changes
- if goods are returned and the sale is cancelled.

If you use the accounts method, you report these amounts on your activity statement for:

- an increasing adjustment at Label **1A** GST on sales
- decreasing amounts at Label **1B** GST on purchases.

A four-year time limit applies to claiming credits and refunds.

See also

- [Fixing BAS mistakes or making adjustments](#)

Can't find my BAS

Online activity statements are generally available one week after the [generation date](#). It may take up to three weeks to receive your activity statements if sent by post.

If you lodge:

- online – you can find your BAS under 'Not lodged' or 'History'
- by paper – you don't get the benefit of an extra two weeks to lodge your BAS and pay your GST. If you need a new form, you need to [Contact us](#).

You can't use a sample activity statement to lodge as it isn't unique to you.

Other GST topics

See also

- [GST at settlement](#)
- [Common GST errors – importing or exporting goods and services](#)
- [GST and fundraising](#)
- [GST and business systems: large business](#)
- [GST and motor vehicles](#)
- [If your business changes or ceases](#)
- [Your industry](#)

QC 33690

Fixing BAS mistakes or making adjustments

What to do if you need to fix a mistake in a previously lodged BAS or make an adjustment for a change.

Last updated 19 July 2023

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[How to lodge your changes](#)

What are mistakes or adjustments

Correcting a mistake made in an earlier business activity statement (BAS) is different to making an adjustment:

- An [error or mistake](#) relates to an amount that was incorrect at the time of lodgment.
- An [adjustment](#) relates to a reported sale or purchase that was correct at the time of lodgment, but something occurred later that changed the amount of reported GST.

When to fix a mistake

Examples of mistakes you may have made in a previously lodged BAS include:

- clerical or transposition errors
- classifying a GST-free sale or purchase as taxable
- classifying a taxable sale or purchase as GST-free
- double counting some of your purchases.

How to fix a mistake

You can fix a mistake in your next BAS or revise the original BAS. Conditions apply depending on whether it's a [credit error](#) or [debit error](#).

Many mistakes relating to GST and fuel tax credits can be corrected in your next BAS. If you can't correct your mistake in your next BAS, you will need to lodge a revision.

Corrections that impact PAYG withholding

If you are an employer and you need to fix your STP reporting, you may also identify that the PAYG withholding you reported to us for a previous tax period was too high or too low. To correct this, you can either:

- [Revise an earlier activity statement](#) for the earlier tax period to show the correct amount. For large withholders, follow the existing process for notifying us of changes to your PAYG withholding liability in an earlier tax period.
- Carry forward the correction to your reported PAYG withholding for the current tax period, subject to some limits. See [Correcting information reported through STP](#).

When to make an adjustment

When you become aware of the need for an adjustment, you generally report it in the activity statement for your current reporting period.

Examples of [when to make an adjustment](#) include where:

- the price of a sale or purchase changes
- goods are returned and the sale is cancelled.

For fuel tax credits, see [Making adjustments and correcting errors](#).

How to lodge your changes

You can lodge your changes online or by paper form:

- **Businesses** can use
 - [Online services for business](#)
 - [Standard Business Reporting \(SBR\)-enabled software](#)

- **Sole traders** can use
 - [Online services for business](#)
 - [Standard Business Reporting \(SBR\)-enabled software](#)
 - [Online services for individuals](#) (you will need a myGov account linked to the ATO).
- If you lodge by paper and need a revision form, you can phone us on **13 28 66**.

Your [registered tax or BAS agent](#)  can assist via [Online services for agents](#).

QC 43304

If you are finding it hard to lodge and pay on time

If you can't lodge or pay by the due date, contact us as soon as possible.

Last updated 5 September 2023

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Overview

If you're finding it hard to lodge and pay in full and on time, you should contact us before the due date. We'll then work with you to find a solution.

Your obligations

It is important to remember that it is your responsibility to meet your obligations, even if you use a tax agent. You can have an authorised representative or your tax agent contact us to discuss your situation.

It is important to lodge on time as this ensures that your information is up to date, which provides you with certainty of the amount you need to pay. Paying on time and in full prevents the accrual of additional interest charges.

Payment plan

If you are finding it hard to pay by the due date, you may be able to enter into a payment plan.

Use our online payment plan estimator to work out a payment plan you can afford. You can also use it to find out how quickly you can pay off a tax debt and how much interest you'll be charged.

A general interest charge (GIC) will apply to any amount not paid by the due date. Setting up a payment plan that finalises payment of what you owe within the shortest period of time will help reduce the amount of GIC you have to pay. Once you have worked out a suitable payment scenario based on your circumstances, you can use it as a guide to set up a payment plan.

You can refer to these resources, if you need [help with paying](#).

You can estimate a payment plan using the [payment plan estimator](#) and understand the penalties we impose when you [fail to lodge on time](#).

For further assistance, you can [contact us](#).

QC 33687

Goods and services tax (GST)

How to complete labels G1, G2, G3, G10, G11, G21, G22, G23, G24, 1A and 1B on your BAS.

Last updated 1 April 2020

Goods and services tax (GST) is a broad-based tax of 10% on most goods, services and other items sold or consumed in Australia.

If you are a business, you use a BAS to:

- report and pay the GST your business has collected
- claim GST credits.

Find out about:

- [Adjusting GST](#)
- [GST reporting methods](#)
- [Simpler BAS GST bookkeeping guide](#)
- [Monthly GST reporting](#)
- [Quarterly GST reporting](#)
- [Annual GST reporting](#)
- [Completing your BAS for GST](#)

See also:

- [GST](#)

Adjusting GST



If you need to correct a mistake in a previous business activity statement, you may need to lodge a revised statement.

GST reporting methods



Work out how often you need to report GST on your BAS by checking your business turnover.

Simpler BAS GST bookkeeping guide



QC 33681

Adjusting GST

If you need to correct a mistake in a previous business activity statement, you may need to lodge a revised statement.

Last updated 4 April 2017

You may need to make adjustments that change the amount of GST you're liable to pay.

You may have an adjustment if one of the following occurs:

- the price of a sale or a purchase changed - for example, you provide a discount to a customer or receive a rebate from a seller
- a taxable sale you made, or a purchase you're entitled to a GST credit for, is cancelled (for example, where goods are returned)
- you write off a bad debt or you recover a previously written-off bad debt
- your actual use of a purchase or importation for business purposes differs from your intended use.

There are also other circumstances where you may be required to make an adjustment, such as when you:

- cease registration
- sell something you used for making financial supplies.

See also:

- [GST - Making adjustments on your BAS](#)
- [What happens if you've made a mistake?](#)

GST reporting methods

Work out how often you need to report GST on your BAS by checking your business turnover.

Last updated 15 April 2021

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[GST instalment method \(under \\$10 million\)](#)

[Full reporting method \(\\$10 million or more\)](#)

[If your GST turnover changes](#)

The goods and services tax (GST) reporting method you use is based on your business's GST turnover and other reporting requirements:

- If your GST turnover is less than \$10 million
 - you generally report GST using the default Simpler BAS reporting method
 - if your aggregated turnover is greater than \$10 million, or you make input taxed supplies as your main business or enterprise activity, you have the option to use either Simpler BAS or the GST full reporting method
 - if you pay GST instalments quarterly and report annually, you may use the GST instalment method.
- If your GST turnover is \$10 million or more
 - you report GST using the full reporting method.

The GST turnover figure we use to determine your GST reporting method is obtained from your ATO records. It was previously advised by you (at GST registration or subsequently).

Your GST reporting method will generally be rolled over at the end of each financial year based on your GST turnover. You can contact us to change your GST reporting method.

Simpler BAS

Simpler BAS is the default reporting method for small businesses with a GST turnover of less than \$10 million. This means:

- you don't need to complete a GST calculation worksheet
- if you lodge a paper activity statement or annual GST return, the sections where information is not needed can be left blank.

What to report

On your monthly or quarterly activity statement, or your annual GST return, you must report the following GST information:

- G1 Total sales
- 1A GST on sales
- 1B GST on purchases.

Watch:

GST instalment method (under \$10 million)

If your GST turnover is less than \$10 million and you pay GST instalments quarterly and report annually, a GST instalment amount shows on your activity statement.

What to report

On your annual GST return, you must report the following GST information:

- G1 – Total sales
- 1A – GST on sales
- 1B – GST on purchases
- 1H – GST instalment amounts reported in your quarterly instalment notices for the period shown on the annual GST return.

Tips:

- You don't need to complete a GST calculation worksheet.
- If you want to report your actual GST amounts instead of paying GST instalment amounts, you can switch to the Simpler BAS reporting method by contacting us.

See also:

- [GST instalments](#)

Full reporting method (\$10 million or more)

If your GST turnover is \$10 million or more, you must report using the full reporting method.

What to report

On your monthly or quarterly activity statement, you must report the following GST information:

- G1 – Total sales
- G2 – Export sales
- G3 – Other GST-free sales
- G10 – Capital purchases
- G11 – Non-capital purchases

- 1A – GST on sales
- 1B – GST on purchases.

You remain on full reporting while your GST turnover is \$10 million or more.

If your GST turnover changes

If your GST turnover reaches \$10 million or more, phone us on **13 28 66** to update your turnover. We will move you to full reporting from the start of the next financial year.

If your GST turnover falls below \$10 million, phone us on **13 28 66** to update your turnover. In this case we will either:

- move you to Simpler BAS reporting from the start of your next tax period
- move you to GST instalments if you're eligible for and elect to use GST instalments (quarterly reporters only) – the start date depends on when you make your election.

See also:

- [Simpler BAS GST bookkeeping guide](#)
- [Working out your GST turnover](#)
- [Online services for business](#)

Information for tax professionals



What tax professionals need to know about the transition to Simpler BAS.

QC 48878

Information for tax professionals

What tax professionals need to know about the transition to Simpler BAS.

Last updated 19 July 2019

If you are a tax professional, you need to be aware that your small business clients with a GST turnover of less than \$10 million moved to Simpler BAS reporting from 1 July 2017.

Small business clients previously on GST instalments will have no change to their instalment notice. On their annual GST return they only need to provide us with G1 Total sales, 1A GST on sales, 1B GST on purchases and 1H GST instalment amounts.

Electronic commerce interface (ECI) and some practice management software do not support the Simpler BAS changes. BAS lodgments made through these channels require a **0** inserted at G10 and G11. ECI is closing in December 2019.

All other digital lodgment channels support the Simpler BAS changes.

Provided the accounting software used by a small business supports Simpler BAS bookkeeping, they can choose the bookkeeping settings to use for GST classification coding – either the Simpler BAS approach (fewer GST classifications) or the existing detailed classification approach.

Regardless of which bookkeeping approach is used, small businesses reporting under Simpler BAS only need to provide us with G1 Total sales, 1A GST on sales and 1B GST on purchases on the BAS.

What Simpler BAS means for you

Simpler BAS helps you and your clients to move away from 'form filling' and making unnecessary changes in preparing the BAS that have no impact on the net (final) GST amount.

Tax professionals participating in user testing told us that Simpler BAS:

- enables greater use of streamlined data automation options such as automatic bank feeds and Standard Business Reporting (SBR) technology
- reduces the time spent on administrative tasks like setting up accounting software and validating entries
- allows for easier classification of transactions and BAS preparation and lodgment
- makes reporting and lodging on behalf of small business clients easier.

QC 52118

Simpler BAS GST bookkeeping guide

This is a general ATO Simpler BAS GST bookkeeping guide for assistance with classifying sales and purchases for GST.

Last updated 27 June 2019

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[Mixed purchases \(both taxable and GST-free and/or input-taxed components\)](#)

[Items not reported on the BAS for GST purposes](#)

[More GST bookkeeping and reporting information](#)

The information provided here is for use as a general Simpler BAS GST bookkeeping guide only. We developed this guide in conjunction with the Institute of Certified Bookkeepers (ICB) and the BAS Agent Association Group (BASAAG).

The guide will help you:

- classify sales and purchases for GST
- clarify the most GST transactions.

If you are unsure about any of this content you should seek advice from a tax professional.

Find out about:

- [Taxable sales](#)
- [GST-free sales](#)
- [Input-taxed sales](#)
- [Purchases with GST in the price](#)
- [Purchases with no GST in the price or where no GST credits can be claimed](#)
- [Mixed purchases \(both taxable and GST-free and/or input-taxed components\)](#)
- [Items not reported on the BAS for GST purposes](#)
- [More GST bookkeeping and reporting information](#)

Taxable sales

Taxable sales are sales where GST is payable.

When completing your BAS you must report taxable sales and the GST in their price at:

- G1 Total sales

- 1A GST on sales.

On your BAS you disclose either the GST-inclusive or the GST-exclusive total sales figure at G1. You must indicate your choice.

Table 1 below contains a list of taxable sales and their descriptions. You can use this information to assist in identifying your taxable sales.

Table 1: Taxable sales

Transaction	Transaction description	GST tax code	Completing your BAS
Goods and services	Sales of goods and services in the course of your business or enterprise (ie trading stock).	GST	G1 Total sales 1A GST on sales
Assets	Sale of business assets such as office equipment, machinery and motor vehicles, including trade-ins and transfers of ownership.	GST	G1 Total sales 1A GST on sales
Property (see note)	<p>If you are dealing with property (eg you sell, lease or develop) you may have to pay GST on the sale or lease of the property.</p> <p>The GST amount on property sales may be calculated on the full value of the sale or on the margin for the sale. You should seek advice from a tax professional,</p>	GST	G1 Total sales 1A GST on sales

	or for more information, see GST and property .		
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Note: Transactions with common GST mistakes

GST-free sales

GST-free sales are sales where GST is not payable, but you may claim GST credits for purchases relating to these sales.

When completing your BAS you must report GST-free sales at **G1 Total sales**.

Table 2 below contains a list of GST-free sales and their descriptions. You can use this information to assist in identifying your GST-free sales.

Table 2: GST-free sales

Transaction	Transaction description	GST tax code	Completing your BAS
Fresh food	Most basic foods and beverages, subject to certain exceptions. For more information, see Detailed food list .	No GST	G1 Total sales
Medical and health	Most medical, health and care services, medicine and eligible medical aids and appliances. For more information, see GST and health .	No GST	G1 Total sales
Education	Most education courses, course	No GST	G1 Total sales

	materials and related excursions or field trips. For more information, see GST-free sales .		
Childcare	Eligible childcare services. For more information, see GST-free sales .	No GST	G1 Total sales
Exported goods and services	Export sales of goods (must be physically exported from Australia within certain timeframes) and services and other things provided to customers outside Australia. Specific rules apply to exports. For more information, see Exports and GST .	No GST	G1 Total sales
Sale of business	Sale of a business as a going concern where certain conditions are met. For more information, see GST-free sales .	No GST	G1 Total sales

Input-taxed sales

Input-taxed sales are sales where GST is not payable, and you generally can't claim GST credits for purchases relating to these sales.

When completing your BAS you must report input-taxed sales at **G1 Total sales**.

Table 3 below contains a list of input-taxed sales and their descriptions. You can use this information to assist in identifying your

input-taxed sales.

Table 3: Input-taxed sales

Transaction	Transaction description	GST tax code	Completing your BAS
Property (see note)	Supplies of residential rental premises and sales of existing residential premises (excluding new homes or commercial premises). For more information, see GST and property .	No GST	G1 Total sales
Financial Sales (see note)	Financial sales which include most transactions relating to money such as lending money, selling shares or other securities. For more information, see Financial supplies .	No GST	G1 Total sales
Fund-raising (see note)	Certain fund-raising activities of charities, gift-deductible entities and government schools. For more information, see Fundraising events .	No GST	G1 Total sales

Note: Transactions with common GST mistakes

Purchases with GST in the price

You can only [claim GST credits](#) for GST included in the price of purchases that you buy or import for your GST-registered business, and that relate to taxable sales or GST-free sales.

To claim GST credits, when completing your BAS you must report the GST included in the price of your purchases at **1B GST on purchases**.

You do not report your total purchases.

Table 4 below contains a list of purchases with GST in the price and their descriptions. You can use this information to assist in identifying your purchases with GST in the price.

Table 4: Purchases with GST in the price

Transaction	Transaction description	GST tax code	Completing your BAS
Goods and services	<p>You can generally claim a credit for GST included in the price of any goods and services you buy or import for your GST registered business. Examples include:</p> <ul style="list-style-type: none">capital purchases such as motor vehicles, plant and equipment -- check to ensure capital purchases are allocated to the appropriate capital account	GST	1B GST on purchases

	<ul style="list-style-type: none"> • inventory purchases (ie trading stock) • normal running expenses such as leases, equipment rentals, stationery and repairs. <p>For more information, see Claiming GST credits.</p>		
Imported goods (>\$1,000)	Imports of most goods where customs value is greater than \$1,000 and GST was paid. For more information, see GST and imported goods .	GST	1B GST on purchases
Second-hand goods from a GST registered business OR ≤\$300 value (see note)	<p>If you purchase a second-hand item from a GST-registered business (excluding charitable organisations), GST credits may be claimed.</p> <p>Where second-hand items \$300 or less are purchased from a private seller or a non GST-registered business for resale (ie trading</p>	GST	1B GST on purchases

	<p>stock), GST credits may be claimed even though the price did not include GST. For more information, see Purchases for \$300 or less.</p>		
<p>Business expenses for entertainment subject to fringe benefits tax (FBT) (see note)</p>	<p>You may claim GST credits for entertainment expenses you incur in providing entertainment that is subject to FBT. For more information, see FBT and entertainment for small business.</p> <p>If you have elected to use the 50/50 split method for FBT purposes, then GST may be claimed on 50% of the expenses only.</p>	GST	1B GST on purchases
<p>Hire purchase (see note)</p>	<p>GST may be claimed on all components (including associated fees and the credit component) for hire purchase agreements entered into on or after 1 July 2012. Treat a hire purchase agreement as a standalone purchase in a tax</p>	GST	1B GST on purchases

	<p>period. Do not treat it as a purchase you make on a progressive or periodic basis. For more information, see GST – Hire purchase and leasing.</p>		
<p>Lease agreements (see note)</p>	<p>Lease agreements are generally subject to GST. How you claim GST credits depends on whether you account for GST on a cash or non-cash (accruals) basis. For more information, see GST – Hire purchase and leasing.</p>	GST	1B GST on purchases
<p>Domestic business-related travel (see note)</p>	<p>GST credits for business-related domestic travel may be claimed, but must be apportioned between your business and private use. Expenses include:</p> <ul style="list-style-type: none"> • airfares • taxi fares • fares for ride-sourcing services. <p>For more information, see</p>	GST	1B GST on purchases

	Business travel expenses.		
Fuel (eg petrol, diesel and fuel blends)	<p>You can generally claim a credit for GST included in the price of fuel you purchase for use in your business.</p> <p>You may also be eligible to claim fuel tax credits. For more information, see Fuel tax credits – business.</p>	GST	<p>1B GST on purchases</p> <p>7D Fuel tax credit</p>

Note: Transactions with common GST mistakes

A [valid tax invoice](#) for purchases over \$82.50 is required to claim a GST credit.

Purchases with no GST in the price or where no GST credits can be claimed

Table 5 below contains a list of purchases with no GST in the price or where no GST credits can be claimed. You do not need to report these purchases.

You can use this information to assist in identifying your purchases with no GST in the price or where no GST credits can be claimed

Table 5: Purchases with no GST in the price or where no GST credits can be claimed

Transaction	Transaction description	GST tax code	Completing your BAS
GST-free goods and services	Purchases of GST-free goods and services. These include:	No GST	Not reported on BAS for GST

	<ul style="list-style-type: none"> • most basic foods and beverages subject to certain exceptions. For more information and a detailed food list see Detailed food list • most medical, health and care services, medicine and eligible medical aids and appliances. For more information, see GST and health. <p>Check your invoice if in doubt. For more information, see GST-free sales.</p>		
Purchases from a business not registered for GST	<p>Goods and services purchased from a business that is not GST-registered. Generally a business is only required to register for GST if their GST turnover is over \$75,000 (\$150,000 for not-for-profit organisations), although they may voluntarily register.</p>	No GST	Not reported on BAS for GST
Life and health insurance	Insurance premiums for life insurance (input-taxed) and health	No GST	Not reported on BAS for GST

	insurance (GST-free).		
Motor vehicle private sale	Purchase of a motor vehicle from a private seller not registered for GST.	No GST	Not reported on BAS for GST
Imports – \$1,000 or < (see note)	Imports of goods where the customs value is \$1,000 or less and no GST was paid. For more information, see GST and imported goods .	No GST	Not reported on BAS for GST
Business expenses for FBT-exempt employee benefits (see note)	<p>Some employee benefits are exempt from FBT and, even though the price of related business expenses may include GST, GST credits cannot be claimed. Exempt benefits include:</p> <ul style="list-style-type: none"> • minor benefits <\$300 that satisfy five factors • food or drink provided to current employees on a working day on business premises • taxi travel to or from an employee's place of work to an external venue (eg home or restaurant). <p>For more information, see</p>	No GST	Not reported on BAS for GST

	Minor benefits exemption.		
Second-hand goods from charity OR >\$300 value (see note)	Purchase of a second-hand item from a charitable organisation is GST-free.	No GST	Not reported on BAS for GST
Second-hand goods from charity OR >\$300 value (see note)	<p>Where second-hand items over \$300 are purchased from a private seller or non GST-registered business for resale (ie trading stock), GST credits may be claimed even though the price did not include GST. However, you must wait until you sell the item you have purchased to claim the GST credit.</p> <p>If you are eligible to use the global accounting method, GST credits may be accumulated but you cannot claim these GST credits directly at 1B. Instead, use them to cancel out the GST you would otherwise pay to us on the items you sell. For more information, see Global accounting method.</p>	GST	1B GST on purchases (claimed at the time you sell the item you have purchased).

International travel (see note)	International travel, including domestic leg of an overseas trip, is GST-free.	No GST	Not reported on BAS for GST
Purchases for input-taxed sales (see note)	Even if GST is included in the price, you cannot claim GST credits for purchases you intend to use to make input-taxed supplies (eg those related to providing residential accommodation). You should seek advice from a tax professional, or for more information, see When you cannot claim a GST credit .	No GST	Not reported on BAS for GST
Property (see note)	<p>Where you buy:</p> <ul style="list-style-type: none"> • an existing residence • property as a private sale (see 'Items not reported on the BAS for GST purposes' for appropriate GST tax code) • new residential property for rental purposes • GST-free farmland, property or land under the margin scheme (even if GST is included in the price) 	No GST	Not reported on BAS for GST

	<ul style="list-style-type: none"> residential premises such as a room, unit or an apartment to lease to a business that supplies it as hotel accommodation with other facilities. <p>You should seek advice from a tax professional, or for more information, see GST and property.</p>		
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Note: Transactions with common GST mistakes

Mixed purchases (both taxable and GST-free and/or input-taxed components)

Mixed purchases contain both a taxable component and a GST-free and/or input-taxed component. On your BAS, you report the GST in the price of only the taxable component at **1B GST on purchases**.

Table 6 below contains a list of mixed purchases and their descriptions. You can use this information to assist in identifying and correctly reporting your mixed purchases for GST purposes.

With mixed purchases there may be an option in your accounting software to enter the total amount of a tax invoice and manually override the GST amount if it is not 1/11th. This option is subject to accounting software having the functionality to override the GST amount.

Table 6: Mixed purchases (both taxable and GST-free and/or input-taxed components)

Transaction	Transaction description	GST tax code/Manual override	Completing your BAS

<p>Utility bills:</p> <ul style="list-style-type: none"> • electricity • telephone • internet 	<p>GST credits may be claimed on:</p> <ul style="list-style-type: none"> • connection fees • supply and usage charges • domestic mobile and landline call usage. <p>GST credits cannot be claimed on:</p> <ul style="list-style-type: none"> • interest charged on late payments • international and roaming calls. 	<p>GST – Code total amount of invoice as 'GST' and manually override GST dollar amount to reflect GST shown on the invoice.</p>	<p>1B GST on purchases</p> <p>Note: only claim GST dollar amount on invoice.</p>
<p>Government rates and water</p>	<p>In some localities a commercial rubbish collection fee may be applied. GST credits may be claimed on this component only.</p> <p>Government (council) rates and water supply charges are not subject to GST.</p> <p>GST credits cannot be claimed on:</p>	<p>GST – Code total amount of invoice as 'GST' and manually override GST dollar amount to reflect GST shown on the invoice.</p>	<p>1B GST on purchases</p> <p>Note: only claim GST dollar amount on invoice.</p>

	<ul style="list-style-type: none"> • interest charged on late payments • ambulance levy (some states and territories only). 		
Mixed private and business use (see note)	<p>For the proportion of business expense related to your business, GST credits may be claimable.</p> <p>You must accurately apportion your expenses between private and business use. Private expenses are entered in your private account (eg drawings). Business expenses are entered in your business expenses account. You need to be able to substantiate your claims – keeping a logbook and accurate records are important.</p> <p>For the proportion of</p>	GST – Note: No manual override should be done because business and private expenses are entered in their respective separate accounts.	1B GST on purchases

	private expense not related to your business, GST credits are not claimable.		
Purchase motor vehicle from GST-registered dealer or other business (see note)	<p>GST credits may be claimed for the GST in the price of the vehicle and insurance components (eg compulsory third party, motor injury or transport accident charge).</p> <p>GST credits are not claimable on the following components which are not subject to GST:</p> <ul style="list-style-type: none"> • stamp duty on car • stamp duty on motor vehicle insurance • government registration fee. 	GST – Note: No manual override should be done because motor vehicle and insurance expenses are entered in their respective separate accounts.	1B GST on purchases
Motor vehicle registration (see note)	GST credits may be claimed for the GST in the price of the insurance component of	GST – Code total amount of invoice as 'GST' and manually override GST dollar amount	1B GST on purchases Note: only claim GST dollar

	<p>the registration (eg compulsory third party, motor injury and transport accident charge).</p> <p>GST credits are not claimable on the following components which are not subject to GST:</p> <ul style="list-style-type: none"> • stamp duty on motor vehicle insurance • government registration fee. 	to reflect GST shown on the invoice.	amount on invoice.
Insurance for business use (see note)	<p>GST credits may be claimed for the GST in the price of the insurance premium component only.</p> <p>GST credits are not claimable on the following components which are not subject to GST:</p> <ul style="list-style-type: none"> • stamp duty component • any settlement 	GST – Code total amount of invoice as 'GST' and manually override GST dollar amount to reflect GST shown on the invoice.	<p>1B GST on purchases</p> <p>Note: only claim GST dollar amount on invoice.</p>

	<p>payouts as they are not reported on your BAS</p> <ul style="list-style-type: none"> • private use portion. 		
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Note: Transactions with common GST mistakes

Items not reported on the BAS for GST purposes

Table 7: Items not reported on the BAS for GST purposes

Transaction	Transaction description	GST tax code	Completing your BAS
Transactions not subject to GST	<ul style="list-style-type: none"> • Private expenses unrelated to your business (see note) • Depreciation • Dividends received • Interest paid • Fines • Most Australian government taxes • Bank fees and charges • Principal payments on finance and loan interest • Stamp duty • Sale of your home (main 	Out of scope/No tax/Not reportable	Not reported on BAS for GST

	residence) <ul style="list-style-type: none"> • Superannuation • Salary and wages • Non-deductible entertainment expenses • Donations 		
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Note: Transactions with common GST mistakes

More GST bookkeeping and reporting information

- [GST reporting methods](#)
- [BAS and GST tips](#)
- [Choosing an accounting method](#)
- [Fixing BAS mistakes or making adjustments](#)

QC 52122

Pay as you go (PAYG) withholding

How to complete labels W1, W2, W3, W4, W5 and 4 on your BAS.

Last updated 19 July 2023

Under [PAYG withholding](#), you need to withhold tax from certain payments made to others. This includes payments:

- to employees, company directors and office holders
- to workers under labour-hire agreements
- under voluntary agreements

- where an Australian business number (ABN) has not been quoted in relation to a supply.

You must report any withheld amounts in the PAYG tax withheld section of your business activity statement (BAS) and pay all withheld amounts to us.

For help when reporting, see our resources:

- [PAYG withholding – how to complete your activity statement labels](#)
- [Removing tax deductibility of non-compliant payments](#)
- [ATO PAYG withholding pre-fill for activity statements](#)

If you fail to comply with the PAYG withholding obligations for a payment to a worker, you may not be entitled to a deduction for that payment. Penalties may also apply.

QC 33689

Pay as you go (PAYG) instalments

You report and pay your PAYG instalments through your activity statement or instalment notice.

Last updated 13 October 2023

[Pay as you go \(PAYG\) instalments](#) are regular prepayments of the tax on your business and investment income.

If you receive an:

- activity statement, [complete](#) and lodge it to report your pay as you go (PAYG) instalment
- instalment notice, you do not need to complete or lodge, unless you wish to vary the amount. You can simply pay the amount shown on the notice.

The due date for your next PAYG instalment will be on your activity statement or instalment notice.

For help when lodging and paying, see our resources:

- [Lodging and paying PAYG instalments](#)
- [How to vary your PAYG instalments](#)

QC 73370

Fringe benefits tax (FBT) instalment

How to complete labels F1, F2, F3, F4, 6A and 6B on your BAS.

Last updated 4 April 2017

Fringe benefits tax (FBT) is a tax employers pay on certain benefits you provide to your employees, including your employees' family or other associates. The benefits may be in addition to, or part of, salary or wages packages. FBT is separate from income tax.

If you were required to pay FBT of \$3,000 or more in the past financial year, then you need to lodge your BAS and pay quarterly.

See also:

- [FBT - how to complete your activity statement labels](#)
- [Fringe benefits tax \(FBT\)](#)

QC 33675

Luxury car tax (LCT)

Labels 1E and 1F. LCT applies to cars with a GST-inclusive value exceeding the LCT threshold.

Last updated 4 April 2017

On this page

[Reporting and paying GST instalments](#)

[Reporting and paying GST annually](#)

Luxury car tax (LCT) is a 33% tax on cars with value (including GST) above our set threshold. This tax only applies to the portion of the car's value that is above the threshold, not the total value of the car.

LCT is paid by businesses that sell or import luxury cars (dealers), and also by individuals who import luxury cars.

Reporting and paying GST instalments

If you report and pay GST using Option 3: Pay GST instalment amount and report annually, don't complete the LCT section of your BAS. Your LCT will be included in your GST instalment amount.

However, you will still need to report LCT payable (**1E**) and LCT refundable (**1F**) when lodging your *Annual GST Return*. This is due at the same time as your income tax return.

Reporting and paying GST annually

If you report and pay GST annually you don't have to report LCT on a monthly or quarterly BAS. You'll only need to report LCT on your *Annual GST Return*.

Next steps

- [Who needs to pay LCT and who can defer paying it?](#)

See also

- [Luxury car tax](#)
- [LCT - how to complete your activity statement labels](#)

Who needs to pay LCT and who can defer paying it?



LCT applies on all luxury cars you purchase or import, unless you intend to use it for certain 'quotable' purposes.

QC 33694

Who needs to pay LCT and who can defer paying it?

LCT applies on all luxury cars you purchase or import, unless you intend to use it for certain 'quotable' purposes.

Last updated 4 April 2017

If you sell or import cars valued at more than the threshold you will need to pay LCT.

In some circumstances, you may be able to defer paying LCT by quoting your ABN.

You can do this if you plan to use the car only for one of the following purposes:

- to hold it for trading stock (not including holding it for hire or lease)
- to carry out research and development for the car's manufacturer
- to export it GST-free.

If you stop using a car for a quotable purpose, for example, if you hold a car as trading stock and start using it for private purposes, or if it becomes a capital asset of your business you must pay the LCT.

See also:

- [LCT - how to complete your activity statement labels](#)
- [Luxury car tax rate and thresholds](#)

QC 33688

Wine equalisation tax (WET)

How to complete labels 1C and 1D on your BAS.

Last updated 4 April 2017

On this page

[Report and pay GST instalments](#)

[Report and pay GST annually](#)

If you make wine, import wine into Australia or sell it by wholesale, you'll generally have to account for wine equalisation tax (WET).

WET is a tax of 29% of the wholesale value of wine. It is only payable if you are registered or required to be registered for GST.

Report and pay GST instalments

If you report and pay GST using option 3 Option 3: Pay GST instalment amount and report annually, don't complete the WET section of your BAS. Your WET will be included in your GST instalment amount.

However, you'll still need to report WET payable (**1C**) and WET refundable (**1D**) when lodging your *Annual GST Return*. This is due at the same time as your income tax return.

Report and pay GST annually

If you report and pay GST annually you are not required to report WET on a monthly or quarterly BAS, however you must report WET on your *Annual GST Return*.

See also:

- [WET - how to complete your activity statement labels](#)
- [Wine equalisation tax](#)

QC 33703

Fuel tax credits

How to complete labels 7C and 7D on your BAS.

Last updated 4 April 2017

As a business, fuel tax credits provide you with a credit for the fuel tax (excise or customs duty) that's included in the price of fuel used in:

- machinery
- plant
- equipment
- heavy vehicles
- light vehicles travelling off public roads or on private roads.

The credit amount depends on:

- when you acquire the fuel
- what fuel you use
- the activity you use it in.

Fuel tax credits rates change regularly so it's important to check the rates each time you do your BAS.

Before you can make a claim, you must be registered for GST and fuel tax credits.

Next step

- [Find out if you are eligible to claim fuel tax credits](#)
- [Calculate your fuel tax credits](#)

Find out about

- [Adjusting fuel tax claims](#)
- [Claiming arrangements for GST instalment payers and GST groups](#)

See also

- [Fuel tax credits - how to complete your activity statement labels](#)
- [Fuel schemes](#)

Adjusting fuel tax claims

Make adjustments and corrections for fuel tax credits on subsequent business activity statements in certain conditions.

Claiming arrangements for GST instalment payers and GST groups

For GST groups, branches and joint ventures, the representative entity or operator claims fuel tax credits on behalf of the others.

QC 33676

Adjusting fuel tax claims

Make adjustments and corrections for fuel tax credits on subsequent business activity statements in certain conditions.

Last updated 4 April 2017

You may need to change an amount of fuel tax credits you have claimed by making an adjustment. You need to make an adjustment if your entitlement changes because you have used the fuel for a different purpose than you intended at the time you acquired, imported or manufactured it.

Amounts that decrease your entitlements should be reported at label 7C. Amounts that increase your entitlements should be reported at label 7D

When calculating the dollar amount of your adjustment, you need to apply the fuel tax credit rate that applied at the time you made the original claim.

Next step:

- [Fuel tax credits – making adjustments and correcting mistakes](#)

See also:

- [Claiming arrangements for GST instalment payers and GST groups](#)
- [What if you've made a mistake?](#)

QC 33698

Claiming arrangements for GST instalment payers and GST groups

For GST groups, branches and joint ventures, the representative entity or operator claims fuel tax credits on behalf of the others.

Last updated 4 April 2017

On this page

[GST instalment payers](#)

[GST groups, branches and joint ventures](#)

GST instalment payers

If you pay GST instalments, you can claim fuel tax credits on a quarterly basis. To do this, you need to register for fuel tax credits. When you have done this, instead of receiving an instalment notice you'll receive a quarterly BAS regardless of whether you pay two or four GST instalments for the financial year.

If you want to claim fuel tax credits for the period, or if you have an adjustment to make for a fuel tax credit overclaim, you only need to lodge a BAS.

Your fuel tax credits are not included in your displayed GST instalment amount. You need to report your actual fuel tax credits separately at label **7D** on your BAS.

Next step:

- [Fuel tax credits - how to complete your activity statement labels](#)

See also:

- [Registering for fuel tax credits](#)
- [GST instalments](#)

GST groups, branches and joint ventures

Claiming arrangements vary for GST groups, branches and joint ventures:

- **GST group:** The representative member of the GST group claims fuel tax credits on behalf of the group.
- **GST branch:** Each GST branch claims fuel tax credits separately from the parent entity.
- **GST joint venture:** The operator of a GST joint venture claims fuel tax credits on behalf of the participants of the joint venture.

Next step:

- [Fuel tax credits - how to complete your activity statement labels](#)

See also:

- [Registering for fuel tax credits](#)
- [GST groups](#)
- [GST branches](#)

QC 33700

Instalment notices for GST and PAYG instalments

Find out about if you'll receive a quarterly GST or pay as you go (PAYG) instalment notice instead of a BAS.

Last updated 21 July 2021

You'll receive a quarterly goods and services tax (GST) or pay as you go (PAYG) instalment notice, instead of a business activity statement (BAS), if you:

- report and pay your GST or PAYG instalments quarterly
- pay using the instalment amount advised by us (option 1)
- have no other reporting requirements.

Your instalment notice will have a:

- GST instalment amount displayed at **G21** (if relevant)
- PAYG instalment amount at **T7**.

Paying your instalment amount

You need to pay the total GST and PAYG instalment amount by the due date on the notice.

If you receive your notice by post, you don't need to send the notice to us with your payment. Keep the instalment notice for your records.

Varying your instalment amount

If you think that paying the instalment amount on your notice will result in you paying more (or less) than your expected tax for the income year, you can vary your instalment amount.

If you don't want to vary, you can pay for the quarter. Then you'll:

- make a payment or receive a refund of GST when you lodge your *Annual GST return*
- pay income tax or receive a refund when you lodge your tax return.

See also

- [How to vary your PAYG instalments](#)
- [Varying your GST instalment amount](#)

Receiving your PAYG and GST instalment notice electronically

We no longer send paper instalment notices for activity statements lodged electronically through:

- myGov accounts linked to the ATO
- Online services for business
- Online services for agents
- the practitioner lodgment service (PLS)
- Standard Business Reporting (SBR)-enabled software.

You or your registered tax or BAS agent can access the instalment amount online three to four days after the [activity statement generate date](#). If you don't use an agent and we have your email address, we'll send you an email or SMS 21 days before the payment is due. Log in to our online services to check your contact details.

If you don't use our online services or a registered agent to lodge your activity statements you will continue to receive your instalment notice by post.

If you are ready to make the change to electronic lodgment, you can create an online account.

See also

- [Online services](#)
- [Activity statement generate dates](#)

QC 33682

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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