

Business Activity Statement (GA)

Name and EFT code: ^AWR* ^BGF* ^AAE*		
Monthly or quarterly Statement code		E105 ^EFP*
A1	Document Identification Number Revision type indicator (1-9)	E184 ^EAA* E161
A2	Australian Business Number Contact phone number	E185 ^EBN E186 ^ECY E482 ^DYX E483 ^DYY
A3	This statement is covered - from	E413
A4	This statement is covered - to	E414
A5	This statement is due on	E416
A6	This statement is payable on	E417

Goods and services tax (GST)

Choose option 1, 2 or 3

Option 1 Calculate GST and report quarterly or monthly			Option 2 Calculate GST and report annually		
Total sales	G1	E143 ^EIK E107 ^EHP	Total sales	G1	E173 ^EIL E109 ^EHR

Does the amount shown at **G1** include GST?

Export sales	G2	E453 ^EBS	Option 3 Pay GST instalment amount		
Other GST-free sales	G3	E170 ^EBT	Tax Office instalment amount	G21	E174 ^EIE
Capital purchases	G10	E171 ^EBZ	Estimated net GST for the year	G22	E454 ^EHT
Non-capital purchases	G11	E172 ^EAR	Varied amount for the quarter	G23	E455 ^EHU
			Reason code for variation	G24	E425 ^EHV

PAYG tax withheld

Total of salary, wages and other payments	W1	E175 ^EDO
Amount withheld from payments shown at W1	W2	E176 ^EDP
Amount withheld where no ABN is quoted	W4	E178 ^ECK

Other amounts withheld (excluding any amount shown at W2 or W4)	W3	E177 ^ECJ
Total amounts withheld	W5	

PAYG income tax instalment
Choose option 1 or option 2

Option 1 Pay a PAYG Instalment amount			Option 2 Calculate PAYG instalment using income tax rate		
Tax Office instalment amount	T7	E457 ^EGA	PAYG instalment income	T1	E167 ^EDN
Estimated tax for the year	T8	E458 ^EGB	Commissioner's rate	T2	E188 ^EEQ
Varied instalment for the quarter	T9	E459 ^EGC	Varied rate	T3	E119 ^EER
Reason code for variation	T4	E480 ^EIA	T1 X T2 (or T3)	T11	E140
			Reason code for variation	T4	E423 ^EIB

Fringe benefits tax (FBT) instalment

Tax Office instalment amount	F1	E179 ^EBI
Estimated FBT for the year	F2	E180 ^EES
Varied amount for the quarter	F3	E181 ^EBJ
Reason code for variation	F4	E424 ^EDB

Summary

Amounts you owe the ATO			Amounts the ATO owes you		
GST on sales or GST instalment	1A	E137 ^EAQ	GST on purchases	1B	E138 ^EAW
Wine equalisation tax	1C	E139 ^EBG	Wine equalisation tax refundable	1D	E140 ^EDX
Luxury car tax	1E	E141 ^EBH	Luxury car tax refundable	1F	E142 ^EDY
Add 1A+1C+1E \$	2A		Add 1B+1D+1F \$	2B	
PAYG tax withheld	4	E147 ^EBM	Subtract 2B from 2A (GST Net Amount)	3	^EEC*

PAYG income tax instalment	5A	E148 ^EED	Credit from PAYG instalment variation	5B	E149 ^EEE
FBT instalment	6A	E150 ^EEF	Credit from FBT instalment variation	6B	E151 ^EEG
Deferred company/fund instalment	7	E152 ^EDD			
Fuel tax credit over claim (do not claim in litres)	7C	E461 ^EFO	Fuel tax credit (do not claim in litres)	7D	E462 ^EFS
Add 2A+4+5A+6A+7+7C	8A	^EBO	Add 2B+5B+6B+7D	8B	^EBP
Refund or Payment? Subtract 8B from 8A (Net amount for this statement)				9	^EBQ*

Estimate of time taken to complete this form E110/E112 ^EEU

GST Calculation Worksheet Layouts

(For businesses using the calculation sheet method to work out GST)

DO NOT LODGE THE CALCULATION SHEET WITH YOUR BAS

We recommend you file it with a copy of the BAS to which it relates