

# Simpler BAS

---

From 1 July 2017, Simpler BAS is the default reporting method for small businesses with a GST turnover of less than \$10 million. They have less GST information to report on their BAS.

Small businesses only need to report:

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

The following GST information is no longer required:

- G2 Export sales
- G3 GST-free sales
- G10 Capital purchases
- G11 Non-capital purchases

Simpler BAS does not affect how other taxes are reported (eg PAYG income tax instalments or PAYG tax withheld), or how often you lodge your BAS.

You still need to keep records, such as tax invoices, as proof of any claims you make in your BAS and income tax return lodgements.

## . Simpler BAS eligibility and GST reporting methods

---

### Eligibility for Simpler BAS

All businesses with a [GST turnover](#) of less than \$10 million are eligible for Simpler BAS

If you are eligible, you have been automatically transitioned to Simpler BAS reporting from 1 July 2017.

However, if your GST turnover is \$10 million or more, you are required to use the [full reporting method](#).

The GST cycle you report on (monthly, quarterly or annual) is not affected by Simpler BAS. So if you reported GST annually in the past, you continue to report annually after 1 July 2017.

Simpler BAS does not affect how other taxes are reported (eg PAYG income tax instalments or PAYG tax withheld).

## **GST reporting methods**

From 1 July 2017 you no longer elect your GST reporting method, including GST instalments, on your BAS. Your [GST turnover](#) determines your GST reporting method.

- If your GST turnover is \$10 million or more, you report GST using the Full reporting method.
- If your GST turnover is less than \$10 million, you report GST using the Simpler BAS reporting method.
- If your GST turnover is less than \$10 million and you currently use the GST instalment method, you generally continue to use it – if the instalment method is available to you, a GST instalment amount will show on your BAS.

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. Contact us on 13 28 66 to update your GST turnover and change your reporting method.

Find out about:

- [Full reporting method \(≥ \\$10 million GST turnover\)](#)

- [Simpler BAS reporting method \(< \\$10 million GST turnover\)](#)
- [GST instalment method \(< \\$10 million turnover, and pay GST instalments and report annually\)](#)
- [Newly registered small businesses with a backdated GST registration start date](#)

## **If your GST turnover changes**

If your GST turnover reaches \$10 million or more you should call 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, you should call us on 13 28 66 to update your turnover. In this case we will:

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

See also:

- [Working out your GST turnover](#)

## **Full reporting method (≥ \$10 million GST turnover)**

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

On your monthly or quarterly BAS, 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.

## **Simpler BAS reporting method (< \$10 million GST turnover)**

If your GST turnover is less than \$10 million you report using the Simpler BAS reporting method.

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

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

GST information is no longer required for:

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

If you use any of our electronic lodgment options, you will only be asked to give us amounts for those three labels, excluding lodgments made through [electronic commerce interfaceExternal Link](#) (ECI) and [electronic lodgment service](#) (ELS) which require a 0 inserted at G10 Capital purchases and G11 Non-capital purchases.

If you lodge a paper BAS or annual GST return, sections where information is no longer needed can be left blank.

Under Simpler BAS reporting you no longer need to complete the GST calculation worksheet.

If you were previously a streamlined quarterly reporter (option 2), you no longer need to complete the GST annual information report.

For annual reporters, your annual GST return for 2016–17 will have the additional GST information requirements. You have the option to leave these sections blank if you have already configured your accounting software for Simpler BAS.

## **GST instalment method (< \$10 million turnover, and pay GST instalments and report annually)**

If your GST turnover is less than \$10 million and you currently pay GST instalments and report annually, you generally continue to use it. If the GST instalment method is available to you, a GST instalment amount will show on your BAS.

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.

GST information is no longer required for:

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

If you use any of our electronic lodgment options, you will only be asked to give us amounts for those three labels, excluding lodgments made through ECI and ELS which require a 0 inserted at G10 Capital purchases and G11 Non-capital purchases.

If you lodge a paper annual GST return, sections where information is no longer needed can be left blank.

You no longer need to complete the GST calculation worksheet for your annual GST return

Your annual GST return for 2016–17 will have the additional GST information requirements. You have the option to leave these sections blank if you have already configured your accounting software for Simpler BAS.

If you do not currently use the GST instalment method but would like to, you need to call us on 13 28 66. You must report GST quarterly to use this method.

If you would like to report your actual GST amounts instead of paying GST instalment amounts, you can switch to the Simpler BAS reporting method by contacting us on 13 28 66. This will remove the need to lodge an annual GST return at the end of the year.

See also:

- [GST instalments](#)

## **Newly registered small businesses with a backdated GST registration start date**

If you are an eligible newly registered small business and you register for GST with a start date earlier than 1 July 2017, with Simpler BAS you have the option to report less GST information for tax periods prior to 1 July 2017.

To take advantage of this option, you will need to do the following for your tax periods prior to 1 July 2017:

- If you selected a quarterly GST reporting cycle when registering for GST, select Option 2: Calculate GST quarterly and report annually on your first BAS. We will not seek the additional GST information or annual GST information report.
- If you selected a monthly GST reporting cycle at GST registration, you can insert 0 at G2, G3, G10 and G11 on your BAS (or for paper lodgers, leave those labels blank).

- if you selected an annual GST reporting cycle at GST registration, you can insert 0 at G2, G3, G10 and G11 on your annual GST return (or for paper lodgers, leave those labels blank).

## GST reporting methods (quarterly payers)

---

This information is for you if you report and pay your GST quarterly.

### **1: Calculate and report GST quarterly – Full reporting**

This is available to all quarterly businesses with a GST turnover of \$10 million or more. This reporting method allows you to calculate and report all the GST labels in your BAS and pay your actual GST amounts quarterly.

### **2: Calculate and report GST quarterly – Simpler BAS**

This is the default reporting method for businesses with a GST turnover of less than \$10 million. This method allows you to only calculate and report G1, 1A and 1B in your BAS and pay your actual amounts quarterly.

### **3: Pay GST instalment amount and report annually**

This is available to businesses with a turnover of less than \$10 million. This reporting method allows you to pay a pre-determined GST instalment amount quarterly and to report your actual GST information annually. To be eligible, you need to have reported actual GST amounts for at least four months (for example, two quarterly business activity statements) and you can't be in a net refund position.

You don't need to do anything to access Simpler BAS reporting. If you lodge online and are eligible for Simpler BAS we will automatically send you a BAS requiring less GST information.

If you are a paper lodger and are eligible for Simpler BAS, you only need to complete G1 Total sales, 1A GST on sales and 1B GST on purchases. Small businesses with a GST turnover of less than \$10 million are eligible for Simpler BAS.

## Accounting software

To access the full GST bookkeeping benefits of Simpler BAS, your accounting software needs to support Simpler BAS. We have partnered with the relevant software providers to make it easier to classify sales and purchases for GST.

Your software provider may contact you to advise what Simpler BAS settings are available. Alternatively, you can check if your provider has registered their Simpler BAS software using the [Australian Business Software Industry Association \(ABSIA\) Product Catalogue.External Link](#)

Your accounting software provider will provide you with instructions on how to set up bookkeeping for Simpler BAS. If you rely on a tax professional for BAS assistance, you may wish to discuss Simpler BAS with them.

## Simpler BAS GST bookkeeping guide

---

The information provided here is for use as a general GST bookkeeping guide only. If you are unsure about any of this content you should seek advice from a tax professional, or refer to this guide's [links to more information](#), or [contact us](#) for assistance.

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](#)

See also:

- [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*	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. 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, or for more information see <a href="#">GST and property</a>	GST	G1 Total sales 1A GST on sales

\* 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 <a href="#">Detailed food list</a>	No GST	G1 Total sales
Medical and health	Most medical, <a href="#">health</a> and care services, medicine and eligible medical aids and appliances. For more information see <a href="#">GST and medical services</a>	No GST	G1 Total sales
Education	Most education courses, course materials and related excursions or field trips. For more information see <a href="#">GST-free sales</a>	No GST	G1 Total sales
Childcare	Eligible childcare services. For more information see <a href="#">GST-free sales</a>	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.	No GST	G1 Total sales

	For more information see <a href="#">Exports and GST</a>		
Sale of business	Sale of a business as a going concern where certain conditions are met. For more information see <a href="#">GST-free sales</a>	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*	Supplies of residential rental premises and sales of existing residential premises (excluding new homes or commercial premises). For more information see <a href="#">Common GST errors and property</a>	No GST	G1 Total sales

Financial Sales*	Financial sales which include most transactions relating to money such as lending money, selling shares or other securities. For more information see <a href="#">Charging GST and claiming GST credits</a>	No GST	G1 Total sales
Fund-raising*	Certain fund-raising activities of charities, gift-deductible entities and government schools. For more information see <a href="#">GST and fundraising</a>	No GST	G1 Total sales

\* 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"> <li>capital purchases such as motor vehicles, plant and equipment. Check to ensure capital purchases are allocated to the appropriate capital account.</li> <li>inventory purchases (ie trading stock)</li> <li>normal running expenses such as leases, equipment rentals, stationery and repairs.</li> </ul> <p>For more information see <a href="#">Claiming GST credits</a></p>	GST	1B GST on purchases
Imported goods (>\$1,000)	<p>Imports of most goods where customs value is greater than \$1,000 and GST was paid. For more information see <a href="#">GST and imported goods</a></p>	GST	1B GST on purchases
Second-hand goods from a GST registered	<p>If you purchase a second-hand item from a GST-registered business</p>	GST	1B GST on purchases

business OR ≤\$300 value*	<p>(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 stock), GST credits may be claimed even though the price did not include GST. For more information see <a href="#">Purchases for \$300 or less</a></p>		
Business expenses for entertainment subject to fringe benefits tax (FBT)*	<p>You may claim GST credits for entertainment expenses you incur in providing entertainment that is subject to FBT. For more information see <a href="#">FBT and entertainment for small business</a></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
Hire Purchase*	<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 period. Do not treat it as a purchase you</p>	GST	1B GST on purchases

	make on a progressive or periodic basis. For more information see <a href="#">GST – Hire purchase and leasing</a>		
Lease agreements*	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 <a href="#">GST – Hire purchase and leasing</a>	GST	1B GST on purchases
Domestic business-related travel*	GST credits for business-related domestic travel may be claimed, but must be apportioned between your business and private use. Expenses include: <ul style="list-style-type: none"> <li>• airfares</li> <li>• taxi fares</li> <li>• fares for ride-sourcing services.</li> </ul> For more information see <a href="#">Business travel expenses</a>	GST	1B GST on purchases

\* 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	<p>Purchases of GST-free goods and services. These include:</p> <ul style="list-style-type: none"><li>• most basic foods and beverages subject to certain exceptions. For more information and a detailed food list see <a href="#">Detailed food list</a></li><li>• most medical, health and care services, medicine and eligible medical aids and appliances, For more information see <a href="#">GST and medical services</a>.</li></ul> <p>Check your invoice if in doubt. For more information see <a href="#">GST-free sales</a></p>	No GST	Not reported on BAS for GST

Purchases from a business not registered for GST	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	No GST	Not reported on BAS for GST
Life and health insurance	Insurance premiums for life insurance (input-taxed) and health insurance (GST-free)	No GST	Not reported on BAS for GST
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 <)*	Imports of goods where the customs value is \$1,000 or less and no GST was paid. For more information see <a href="#">GST and imported goods</a>	No GST	Not reported on BAS for GST
Business expenses for FBT-exempt employee benefits*	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: <ul style="list-style-type: none"> <li>• minor benefits &lt;\$300 that satisfy five factors</li> <li>• food or drink provided to current employees</li> </ul>	No GST	Not reported on BAS for GST

	<p>on a working day on business premises</p> <ul style="list-style-type: none"> <li>• taxi travel to or from an employee's place of work to an external venue (eg home or restaurant).</li> </ul> <p>For more information see <a href="#">Minor benefits exemption</a></p>		
Second-hand goods from charity OR >\$300 value*	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*	<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 <a href="#">The global accounting method</a></p>	GST	1B GST on purchases (claimed at the time you sell the item you have purchased).

International travel*	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*	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 <a href="#">When you cannot claim a GST credit</a>	No GST	Not reported on BAS for GST
Property*	Where you buy: <ul style="list-style-type: none"> <li>• an existing residence</li> <li>• property as a private sale (see 'Items not reported on the BAS for GST purposes' for appropriate GST tax code.)</li> <li>• new residential property for rental purposes</li> <li>• GST-free farmland, property or land under the margin scheme (even if GST is included in the price)</li> <li>• residential premises such as a room, unit or an apartment to lease to a business that supplies it as hotel accommodation with other facilities.</li> </ul>	No GST	Not reported on BAS for GST

	You should seek advice from a tax professional, or for more information see <a href="#">Common GST errors and property</a>		
--	--	--	--

\* 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 (GST/No GST OR manual override option)		Completing your BAS
Utility bills: <ul style="list-style-type: none"> <li>electricity</li> </ul>	GST credits may be claimed on:	GST	GST – option to manually override	1B GST on purchases

<ul style="list-style-type: none"> <li>• telephone</li> <li>• internet</li> </ul>	<ul style="list-style-type: none"> <li>• connection fees</li> <li>• supply and usage charges</li> <li>• domestic mobile and landline call usage</li> </ul>		GST amount	
Utility bills: <ul style="list-style-type: none"> <li>• electricity</li> <li>• telephone</li> <li>• internet</li> </ul>	GST credits cannot be claimed on: <ul style="list-style-type: none"> <li>• interest charged on late payments</li> <li>• international and roaming calls</li> </ul>	No GST	GST – option to manually override GST amount	Not reported on BAS for GST
Government rates and water	In some localities a commercial rubbish collection fee may be applied. GST credits may be claimed on this component only.	GST	GST – option to manually override GST amount	1B GST on purchases

Government rates and water	<p>Government (council) rates and water supply charges are not subject to GST. GST credits cannot be claimed on:</p> <ul style="list-style-type: none"> <li>• interest charged on late payments</li> <li>• ambulance levy (some states and territories only)</li> </ul>	No GST	GST – option to manually override GST amount	Not reported on BAS for GST
Mixed private and business use*	<p>For the proportion of business expense related to your business, GST credits may be claimable. You must accurately apportion your expenses between private and business use. Private expenses are entered in your</p>	GST	No manual override should be done because business and private expenses are entered in their respective separate	1B GST on purchases

	<p>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>		accounts .	
Mixed private and business use*	For the proportion of private expense not related to your business, GST credits are notclaimable	Out of scope/No tax/Not reportable	No option to manually override GST amount.	Not reported on BAS for GST
Purchase motor vehicle from GST-registered dealer or other business*	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	GST	No manual override should be done because motor vehicle and insurance expense	1B GST on purchases



	accident charge).		s are entered in their respective separate accounts .	
Purchase motor vehicle from GST-registered dealer or other business*	<p>GST credits are not claimable on the following components which are not subject to GST:</p> <ul style="list-style-type: none"> <li>• stamp duty on car</li> <li>• stamp duty on motor vehicle insurance</li> <li>• government registration fee</li> </ul>	Out of scope/No tax/Not reportable	No option to manually override GST amount.	Not reported on BAS for GST
Motor vehicle registration*	GST credits may be claimed for the GST in the price of the insurance component of the registration (eg compulsory third party,	GST	GST – option to manually override GST amount	1B GST on purchases

	motor injury and transport accident charge).			
Motor vehicle registration*	<p>GST credits are not claimable on the following components which are not subject to GST:</p> <ul style="list-style-type: none"> <li>• stamp duty on motor vehicle insurance</li> <li>• government registration fee</li> </ul>	No GST	GST – option to manually override GST amount	Not reported on BAS for GST
Insurance for business use*	GST credits may be claimed for the GST in the price of the insurance premium component only.	GST	GST – option to manually override GST amount	1B GST on purchases
Insurance for business use*	<p>GST credits are not claimable on the following components which are not subject to GST:</p> <ul style="list-style-type: none"> <li>• stamp duty</li> </ul>	No GST	GST – option to manually override GST amount	Not reported on BAS for GST

	<p>component</p> <ul style="list-style-type: none"> <li>• any settlement payouts as they are not reported on your BAS</li> <li>• private use portion</li> </ul>			
--	---	--	--	--

\* 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"> <li>• Private expenses unrelated to your business*</li> <li>• Depreciation</li> <li>• Dividends received</li> <li>• Interest paid</li> <li>• Fines</li> <li>• Most Australian government taxes</li> </ul>	Out of scope/No tax/Not reportable	Not reported on BAS for GST

	<ul style="list-style-type: none"> <li>• Bank fees and charges</li> <li>• Principal payments on finance and loan interest</li> <li>• Stamp duty</li> <li>• Sale of your home (main residence)</li> <li>• Superannuation</li> <li>• Salary and wages</li> <li>• Non-deductible entertainment expenses</li> <li>• Donations</li> </ul>		
--	--	--	--

\* Transactions with common GST mistakes

## More GST bookkeeping and reporting information

- [Simpler BAS](#) – Find out about Simpler BAS eligibility and where to find support for your transition to Simpler BAS
- [Issuing tax invoices](#) – Outlines what tax invoices must include
- [Cash vs non-cash accounting](#) – Your GST accounting method is important when completing a BAS as it affects when different amounts should be reported
- [Due dates for lodging and paying your BAS](#)
- [Correcting GST errors](#) – Explains how to correct GST errors you made on an activity statement
- [Time limits on GST refunds](#) – Time limits apply for claiming outstanding indirect tax refunds and GST credits for purchases
- [Adjustments](#) – Explains how to increase or decrease the net amount of GST a client pays or is refunded in a reporting period (ie they change labels 1A and 1B)

