

# GST calculation worksheet for BAS

(If you want to use the calculation sheet method to work out GST amounts)

Tax period

Name

**!** You can find information to help you complete this calculation worksheet on our website [ato.gov.au/GSTforBAS](http://ato.gov.au/GSTforBAS)

**!** **Do not lodge the calculation sheet with your BAS.**  
We recommend you file it with a copy of the BAS to which it relates.

Show amounts at these labels on your BAS

## GST amounts you owe the Tax Office from sales

**G1** Total sales (including any GST)

**G1** \$  .X

G1 on the BAS

**How much of your total sales (G1) are:**

**G2** Export sales

**G2** \$  .X

G2 on the BAS

**G3** Other GST-free sales

**G3** \$  .X

G3 on the BAS

**G4** Input taxed sales

**G4** \$  .X

**G5** G2 + G3 + G4

**G5** \$  .X

**G6** Total sales subject to GST (G1 minus G5)

**G6** \$  .X

**G7** Adjustments (if applicable)

**G7** \$  .X

**G8** Total sales subject to GST after adjustments (G6 + G7)

**G8** \$  .X

1A in the Summary section of the BAS

**G9** GST on sales (G8 divided by eleven)

**G9** \$  .X

## GST amounts the Tax Office owes you from purchases

**G10** Capital purchases (including any GST)

**G10** \$  .X

G10 on the BAS

**G11** Non-capital purchases (including any GST)

**G11** \$  .X

G11 on the BAS

**G12** G10 + G11

**G12** \$  .X

**How much of your purchases (G10 and G11) are:**

**G13** Purchases for making input taxed sales

**G13** \$  .X

**G14** Purchases without GST in the price

**G14** \$  .X

**G15** Estimated purchases for private use or not income tax deductible

**G15** \$  .X

**G16** G13 + G14 + G15

**G16** \$  .X

**G17** Total purchases subject to GST (G12 minus G16)

**G17** \$  .X

**G18** Adjustments (if applicable)

**G18** \$  .X

**G19** Total purchases subject to GST after adjustments (G17 + G18)

**G19** \$  .X

1B in the Summary section of the BAS

**G20** GST on purchases (G19 divided by eleven)

**G20** \$  .X

Now go to the GST section on the front of the BAS and follow the instructions on the form. You will need to transfer amounts from this calculation sheet to the BAS.