

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

! **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

G9 GST on sales (G8 divided by eleven)

G9 \$.X

1A in the
Summary section
of the BAS

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 (G16 minus G16)

G17 \$.X

G18 Adjustments (if applicable)

G18 \$.X

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

G19 \$.X

G20 GST on purchases (G19 divided by eleven)

G20 \$.X

1B in the
Summary section
of the BAS

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.