

GST calculation worksheet for BAS

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

Tax period

Name

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	\$	<input type="text"/>	.00	G1 on the BAS
G2	Export sales	G2	\$	<input type="text"/>	.00	G2 on the BAS
G3	Other GST-free sales	G3	\$	<input type="text"/>	.00	G3 on the BAS
G4	Input taxed sales	G4	\$	<input type="text"/>	.00	
G5	G2 + G3 + G4	G5	\$	<input type="text"/>	.00	
G6	Total sales subject to GST (G1 minus G5)	G6	\$	<input type="text"/>	.00	
G7	Adjustments (if applicable)	G7	\$	<input type="text"/>	.00	
G8	Total sales subject to GST after adjustments (G6 + G7)	G8	\$	<input type="text"/>	.00	1A in the Summary section of the BAS
G9	GST on sales (G8 divided by eleven)	G9	\$	<input type="text"/>	.00	

GST amounts the Tax Office owes you from purchases

G10	Capital purchases (including any GST)	G10	\$	<input type="text"/>	.00	G10 on the BAS
G11	Non-capital purchases (including any GST)	G11	\$	<input type="text"/>	.00	G11 on the BAS
G12	G10 + G11	G12	\$	<input type="text"/>	.00	
G13	Purchases for making input taxed sales	G13	\$	<input type="text"/>	.00	
G14	Purchases without GST in the price	G14	\$	<input type="text"/>	.00	
G15	Estimated purchases for private use or not income tax deductible	G15	\$	<input type="text"/>	.00	
G16	G13 + G14 + G15	G16	\$	<input type="text"/>	.00	
G17	Total purchases subject to GST (G12 minus G16)	G17	\$	<input type="text"/>	.00	
G18	Adjustments (if applicable)	G18	\$	<input type="text"/>	.00	
G19	Total purchases subject to GST after adjustments (G17 + G18)	G19	\$	<input type="text"/>	.00	1B in the Summary section of the BAS
G20	GST on purchases (G19 divided by eleven)	G20	\$	<input type="text"/>	.00	

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.