Business Activity Statement

What is Business activity statement and purpose of preparing BAS

- The Business Activity Statement (BAS) is a tax reporting requirement for businesses in Australia
- It's used by the Australian Taxation Office (ATO) to collect information about the taxes a business owes/is owed.
- Business Activity Statement (BAS) is a government form that all businesses must lodge to the Australian Tax Office (ATO). It’s a summary of all the business taxes you have paid/received or will pay/will receive to the government during a specific period.
- Most Australian businesses will lodge their BAS in a monthly basis, quarterly or annually.
- Since you need to track your income and expenses to be able to calculate your GST and other liabilities on your BAS and track it consistently, preparation of BAS would be a good way.

What to include in a BAS

- ❑Goods and services tax (GST)
- ❑Total Sales Including GST – For reporting purpose only
- ❑Pay as you go (PAYG) income tax instalment
- ❑Pay as you go (PAYG) tax withheld
- ❑Gross Wages Paid by the entity – For reporting purpose only
- ❑Fringe benefits tax (FBT) instalment
- ❑Luxury car tax (LCT)
- ❑Wine equalisation tax (WET)
- ❑Fuel tax credits

Types and Reporting method of GST

- The goods and services tax (GST) reporting method you use is based on your business's GST turnover and other reporting requirements:

- If your GST turnover is less than $10 million
  - you generally report GST using the default Simpler BAS reporting method
  - if you make input taxed supplies as your main business or enterprise activity, you have the option to use either Simpler BAS or the GST full reporting method
  - if you pay GST instalments quarterly and report annually, you may use the GST instalment method.

- If your GST turnover is $10 million or more

  you report GST using the full reporting method.

BAS's	What need to report
Simpler BAS	G1 Total sales 1A GST on sales 1B GST on purchases.
GST instalment method	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.
Full reporting method	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.

Choosing an accounting method for GST

- There are two methods of accounting for GST (goods and services tax), a cash basis and a non-cash basis (accruals). The method you use will affect when you must report GST.
- Businesses with an aggregated turnover (your business's turnover and the turnover of closely associated entities) of less than $10 million i.e., Small Businesses or who use cash accounting for income tax, can use either method
- Most larger businesses must use the non-cash accounting method.

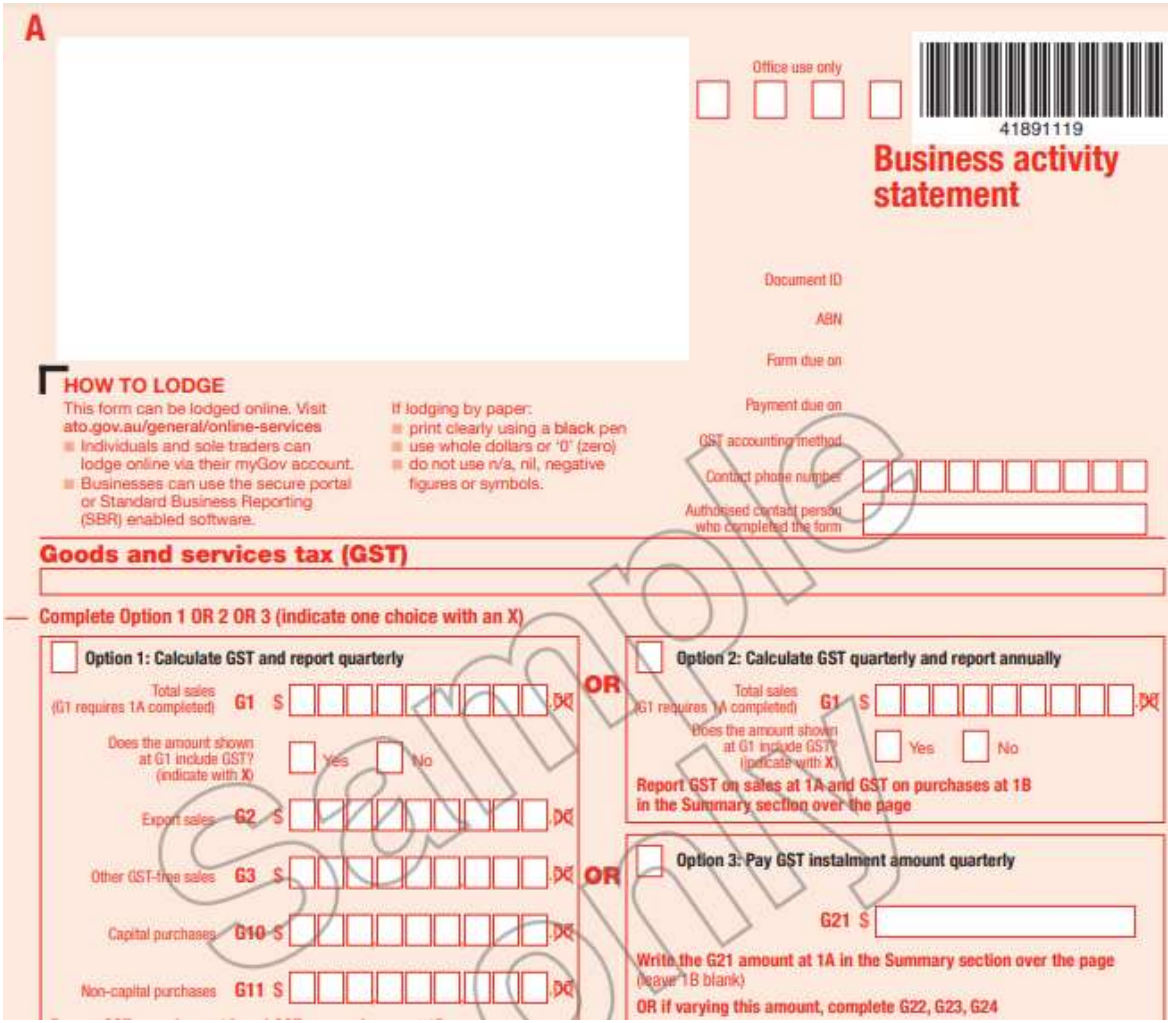
Due dates for BAS

BAS are issued by the ATO either monthly or quarterly. A form needs to be lodged with the ATO and payment made to the ATO by the due dates as follows.

- For monthly BAS: within 21 days of the end of the month on the form
- For Quarterly BAS:

Quarterly	Due Date
July – September	28th October
October – December	28th February
January – March	28th April
April – June	28th July

Sample ATO Form of Business Activity Statement



A

Office use only

41891119

Business activity statement

Document ID

ABN

Form due on

Payment due on

GST accounting method

Contact phone number

Authorised contact person who completed the form

HOW TO LODGE

This form can be lodged online. Visit ato.gov.au/general/online-services

- Individuals and sole traders can lodge online via their myGov account.
- Businesses can use the secure portal or Standard Business Reporting (SBR) enabled software.

If lodging by paper:

- print clearly using a black pen
- use whole dollars or '0' (zero)
- do not use n/a, nil, negative figures or symbols.

Goods and services tax (GST)

Complete Option 1 OR 2 OR 3 (indicate one choice with an X)

Option 1: Calculate GST and report quarterly

Total sales (G1 requires 1A completed) G1 $ .00

Does the amount shown at G1 include GST? (indicate with X) Yes No

Export sales G2 $ .00

Other GST-free sales G3 $ .00

Capital purchases G10 $ .00

Non-capital purchases G11 $ .00

OR

Option 2: Calculate GST quarterly and report annually

Total sales (G1 requires 1A completed) G1 $ .00

Does the amount shown at G1 include GST? (indicate with X) Yes No

Report GST on sales at 1A and GST on purchases at 1B in the Summary section over the page

OR

Option 3: Pay GST instalment amount quarterly

G21 $

Write the G21 amount at 1A in the Summary section over the page (leave 1B blank)

OR if varying this amount, complete G22, G23, G24

Sample only

Report GST on sales at 1A and GST on purchases at 1B in the Summary section over the page

OR if varying this amount, complete G22, G23, G24

Estimated net GST for the year **G22** $ .00

Varied amount payable for the quarter **G23** $ .00

Write the G23 amount at 1A in the Summary section over the page
(leave 1B blank)

Reason code for variation **G24**

NAT 4189-11.2019 [DE-9137]

HOW TO PAY

Your payment reference number (PRN) is:

BPAY®

Biller code: 75556
Ref:

Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.
More info: www.bpay.com.au

CREDIT OR DEBIT CARD

Pay online with your credit or debit card at www.governmenteasypay.gov.au/PayATO
To pay by phone, call the Government EasyPay service on 1300 898 089.
A card payment fee applies.

OTHER PAYMENT OPTIONS

For other payment options, visit ato.gov.au/paymentoptions

HOW TO LODGE

This form can be lodged online. Visit ato.gov.au/general/online-services

PAYG tax withheld

Total salary, wages and other payments W1 $ .00

Amount withheld from payments shown at W1 W2 $ .00

Amount withheld where no ABN is quoted W4 $ .00

Other amounts withheld (excluding any amount shown at W2 or W4) W3 $ .00

Total amounts withheld (W2 + W4 + W3) W5 $ .00

Write the W5 amount at 4 in the Summary section below

Reason for varying (G24 & T4)	Code	Obligation
Change in investments	21	PAYG only
Current business structure not continuing	22	GST & PAYG
Significant change in trading conditions	23	GST & PAYG
Internal business restructure	24	GST & PAYG
Change in legislation or product mix	25	GST & PAYG
Financial market changes	26	GST & PAYG
Use of income tax losses	27	PAYG only

PAYG income tax instalment

Complete Option 1 OR 2 (indicate one choice with X)

☐ **Option 1: Pay a PAYG instalment amount quarterly**

T7 $

Write the T7 amount at 5A in the Summary section below
OR if varying this amount, complete T8, T9, T4

Estimated tax for the year T8 $ .00

Varied amount payable for the quarter T9 $ .00

Write the T9 amount at 5A in the Summary section below

Reason code for variation T4

OR

☐ **Option 2: Calculate PAYG instalment using income times rate**

PAYG instalment income T1 $ .00

T2 %

OR

New varied rate T3 %

T1 x T2 (or x T3) T11 $ .00

Write the T11 amount at 5A in the Summary section below

Reason code for variation T4

Summary

Amounts you owe the ATO

GST on sales or GST instalment 1A $ .00

PAYG tax withheld 4 $ .00

PAYG income tax instalment 5A $ .00

Deferred company/fund instalment 7 $ .00

1A + 4 + 5A + 7 8A $ .00

Amounts the ATO owes you

GST on purchases 1B $ .00

Do not complete 1B if using GST instalment amount (Option 3)

Credit from PAYG income tax instalment variation 5B $ .00

1B + 5B 8B $ .00

Payment or refund?

Is 8A more than 8B? (indicate with X)

☐ Yes, then write the result of **8A minus 8B** at 9. **This amount is payable to the ATO.**

☐ No, then write the result of **8B minus 8A** at 9. **This amount is refundable to you** (or offset against any other tax debt you have).

Your payment or refund amount

9 $ .00

Do not use symbols such as +, –, /, $

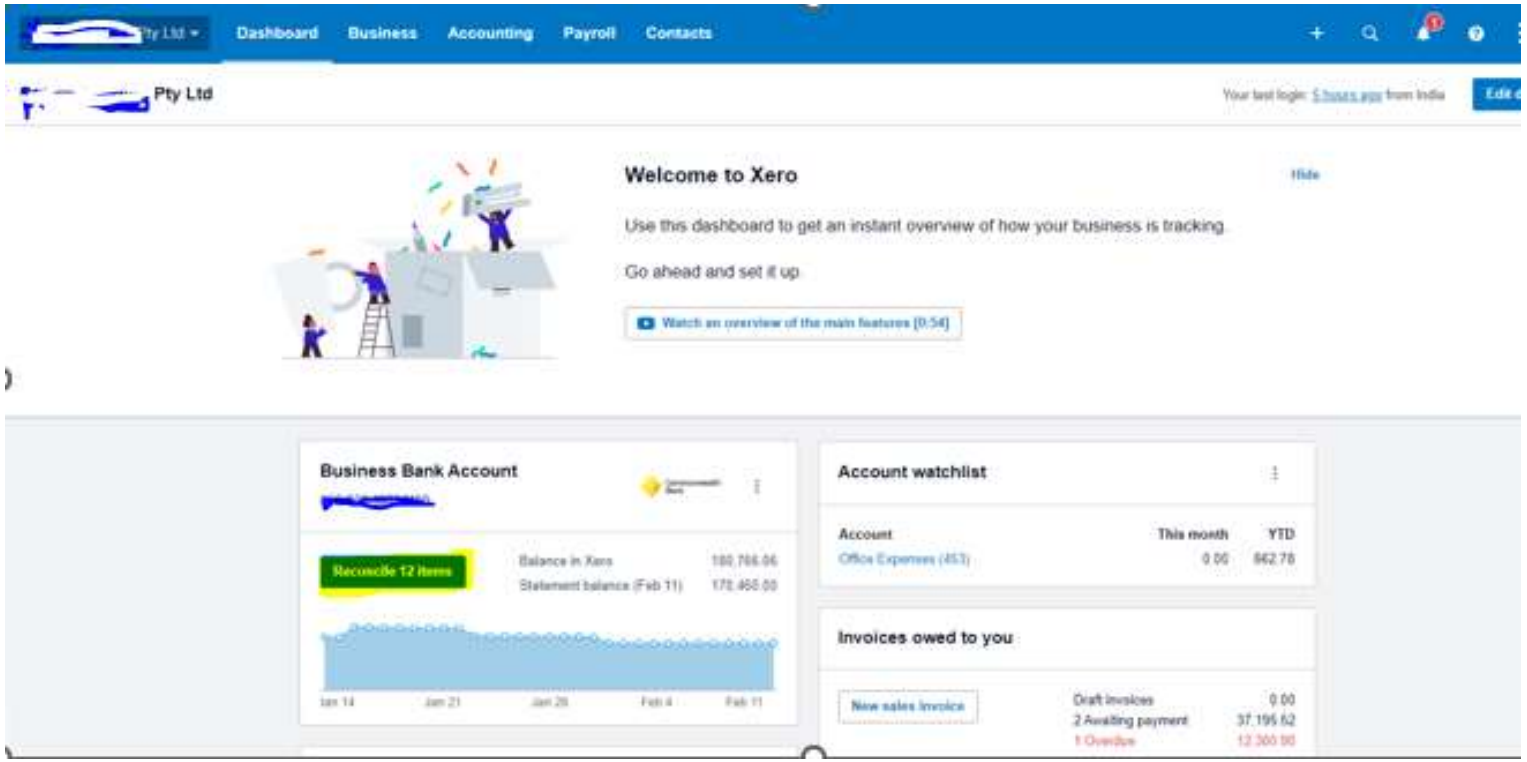
Declaration I declare that the information given on this form is true and correct, and that I am authorised to make this declaration. The tax invoice requirements have been met.

Return this completed form to

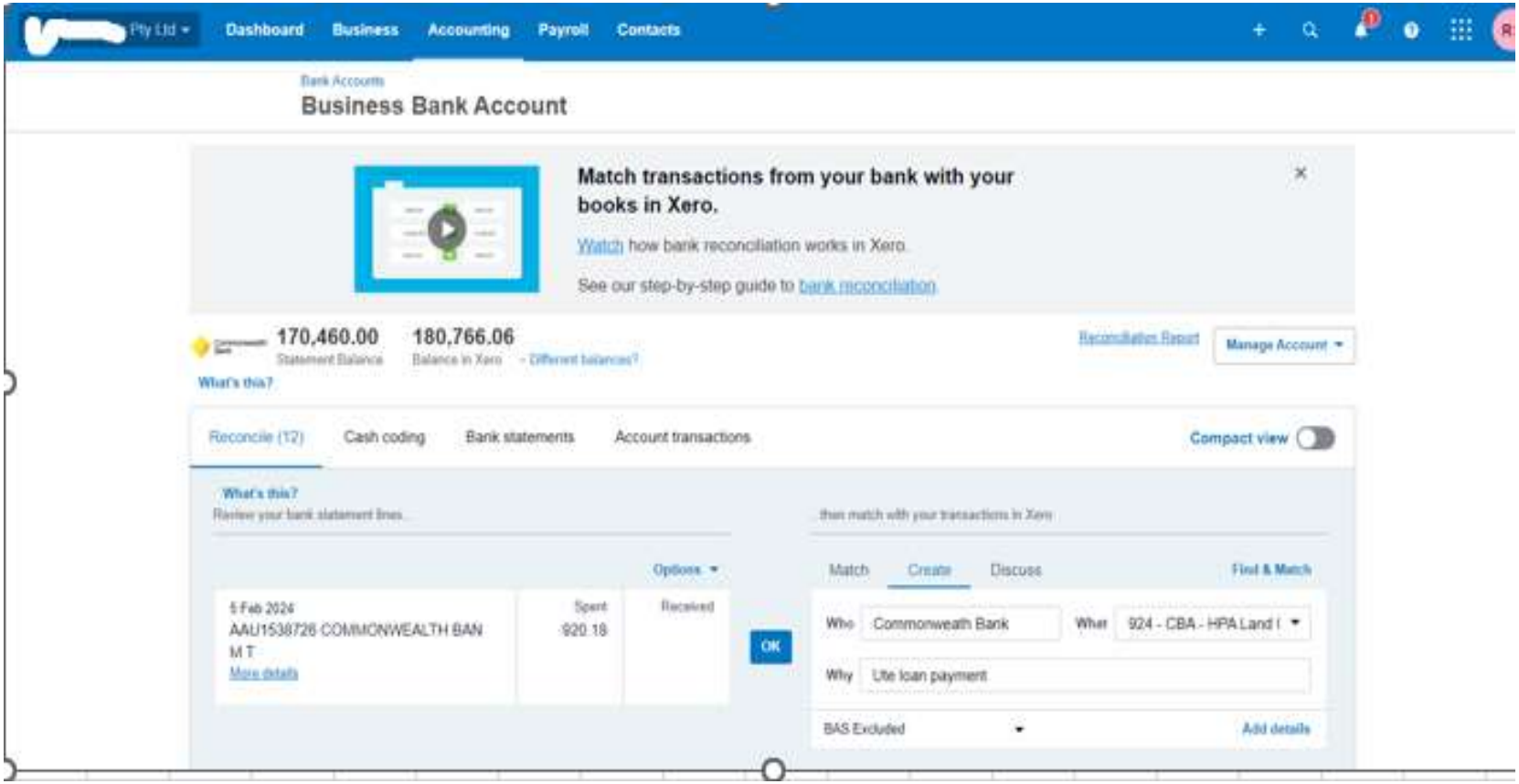
Sample only

How to Prepare BAS

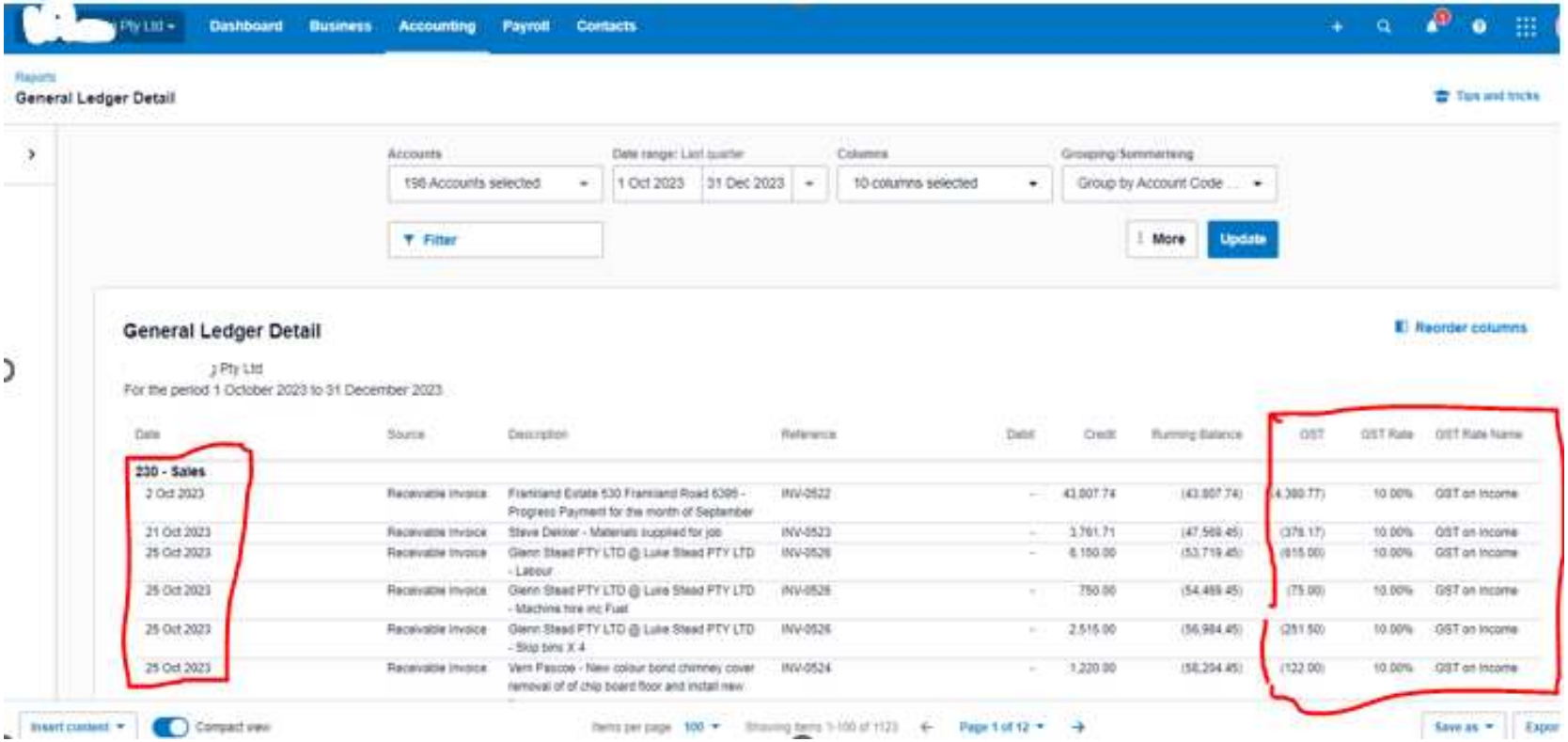
- ❑Check Bookkeeping have been completed in the client software (check all bank transactions have been coded/reconciled)



- If Bookkeeping has not been done/Bank transactions was not reconciled, need to complete the bookkeeping by recording the day-to-day transactions with the support of provided invoices or details by clients



- If the Bookkeeping is already completed need to do GL scrutiny to check whether the transactions have been recorded correctly along with GST/Tax portion.



- ❑ If any transactions have been recorded wrongly need to reallocate and correct the GST/Tax portion for that specific transactions.

- ❑ The below are some of the examples:

- For some sales or purchase transactions some of the portion will contain GST as per invoice and the balance portion will be GST free. But while doing bookkeeping maybe GST have been considered fully or wrongly. Hence need to correct the portion as per available details to consider/report correct GST amount of the specific transaction.

- Another example, for some GST free expenses transactions like donation or filing fees GST code should be mentioned as “GST Free” if not need to report correctly. GST free income transactions like Interest earned should be considered as GST free income transaction.

- For some BAS excluded transactions like loan repayments, Drawings or tax payment transactions the tax code should be mentioned correctly as “BAS excluded”

- ❑ Raise query with client if you have any transactions/bookkeeping queries which you are not sure.

- ❑ Before doing GL scrutiny check whether the payroll has been completed to report wages and PAYG withholding. If not check with the client for payroll as most of the client's payroll will be completed by bookkeeping or payroll team.

- ❑ If client wishes us to prepare then request the payroll details like Wages or hourly rates (based on the entity and employee contract) for employees to prepare payroll in the specific software. With the available details the PAYG WH and superannuation will be calculated or recorded as per ATO Guidelines (ATO rates and details).

- ❑ Also check if your client preparing monthly IAS then you will be need to report only the specific month wages in that quarterly BAS. Find the below example snippets for the point:

- The below client is preparing monthly IAS hence reporting monthly wages and PAYG WH to ATO due to that the specific month wages will be reported in Quarterly BAS.

ABC Pty Ltd - Q2 BAS 2024

31-12-2023

CLIENT

	1A	1B	GROSS WAGES	W/HOLDING	PAYG Inst.	FBT Inst.	Fuel Tax Cr.	Total BAS
Jul			15,575	3,180				3,180
Aug			19,469	3,975				3,975
Sep	18,385	16,628	15,658	3,209	4,055			9,021
Oct			15,617	3,195				3,195
Nov			19,469	3,975				3,975
Dec	23,784	17,643	15,637	3,201	533			9,875
Jan								0
Feb								0
Mar								0
Apr								0
May								0
Jun								0
	42,169	34,270	1,01,425	20,735	4,588	0	0	33,221

- As per the screenshot client preparing Sep quarter BAS. They have reported the Oct and Nov month wages and PAYG WH on the respective IAS’s hence in Sep quarter BAS they are only reporting the specific month Wages and PAYG WH

Payroll Employee Summary

Pty Ltd

From 1 October 2023 to 31 October 2023

Employee	Earnings	Deductions	Tax	Super	Net Pay	Reimb.
	6,153.84	-	1,392.00	676.92	4,761.84	-
	4,461.52	-	808.00	490.76	3,653.52	-
	5,001.23	-	995.00	550.14	4,006.23	-
	15,616.59	-	3,195.00	1,717.82	12,421.59	-

Activity Statement 2023

1 Oct 2023—31 Oct 2023

Client name		**TFN**	TFN Recorded
Form type	IAS-I	**ABN**	
Document ID			
Form due on	21 Nov 2023	**Payment due on**	21 Nov 2023

Declaration

I authorise to give this activity statement to the Commissioner of Taxation f

declare that I am authorised to make this declaration, and the information provided for the preparation of this activity statement is true and correct.

Signature	Date

Payment Options

BPAY	DIRECT CREDIT
	Account Name:
	BSB:
	Account Number:
	Institution Name:
Reference Number:	To identify the Payer, Use the Customer Reference Number
Biller Code:	Reference Number:

PAYG tax withheld

for the period from 01 Oct 2023 to 31 Oct 2023

Total salary, wages and other payments	W1	$15,616.00
Amount withheld from payments shown at W1	W2	$3,195.00
Amount withheld where no ABN is quoted	W4	$0.00
Other amounts withheld	W3	$0.00
Total amounts withheld (W2 + W4 + W3)	W5	**$3,195.00**

Payroll Employee Summary

Ltd

From 1 November 2023 to 30 November 2023

Employee	Earnings	Deductions	Tax	Super	Net Pay	Reimb.
	7,692.30	-	1,740.00	846.15	5,952.30	-
	5,576.90	-	1,010.00	613.45	4,566.90	-
	6,200.00	-	1,225.00	682.00	4,975.00	-
	19,469.20	-	3,975.00	2,141.60	15,494.20	-

Activity Statement 2023

1 Nov 2023—30 Nov 2023

Client name	Pty Ltd	**TFN**	TFN Recorded
Form type	IAS-I	**ABN**	
Document ID			
Form due on	21 Dec 2023	**Payment due on**	21 Dec 2023

Declaration

I authorise o give this activity statement to the Commissioner of Taxation f **Pty Ltd.** I declare that I am authorised to make this declaration, and the information provided for the preparation of this activity statement is true and correct.

Signature	Date

Payment Options

BPAY

DIRECT CREDIT

Account Name:

BSB:

Account Number:

Institution Name:

Reference Number:

To identify the Payer, Use the Customer Reference Number

Biller Code:

Reference Number:

PAYG tax withheld

for the period from 01 Nov 2023 to 30 Nov 2023

Total salary, wages and other payments	W1	$19,469.00
Amount withheld from payments shown at W1	W2	$3,975.00
Amount withheld where no ABN is quoted	W4	$0.00
Other amounts withheld	W3	$0.00
Total amounts withheld (W2 + W4 + W3)	W5	**$3,975.00**

Payroll Employee Summary

From 1 December 2023 to 31 December 2023

Employee	Earnings	Deductions	Tax	Super	Net Pay	Reimb.
	6,153.84	-	1,392.00	676.92	4,761.84	-
	4,461.52	-	808.00	490.76	3,653.52	-
	5,021.69	-	1,001.00	552.39	4,020.69	-
	15,637.05	-	3,201.00	1,720.07	12,436.05	-

ACTIVITY STATEMENT (DRAFT)

Activity Statement

2023

1 Oct 2023 – 31 Dec 2023

Client name		**TFN**	TFN Recorded
Form type	BAS-A	**ABN**	
Document ID		**GST accounting method**	Cash Basis
Form due on	28 Feb 2024	**Payment due on**	28 Feb 2024

Summary

AMOUNTS YOU OWE THE TAX OFFICE			AMOUNTS THE TAX OFFICE OWES YOU		
GST on sales or GST inst	1A	$23,784.00	GST on purchases	1B	$17,642.00
PAYG tax withheld	4	$3,201.00			
PAYG income tax instalment	5A	$533.00	Credit from PAYG tax inst	5B	$0.00
Amount you owe the ATO	8A	$27,518.00	Amount the ATO owes you	8B	$17,642.00
Your payment amount				9	**$9,876.00**

- ❑ After completing the above points need to do GST reconciliation (how to do GST reconciliation steps will be available separately) for that specific quarter.

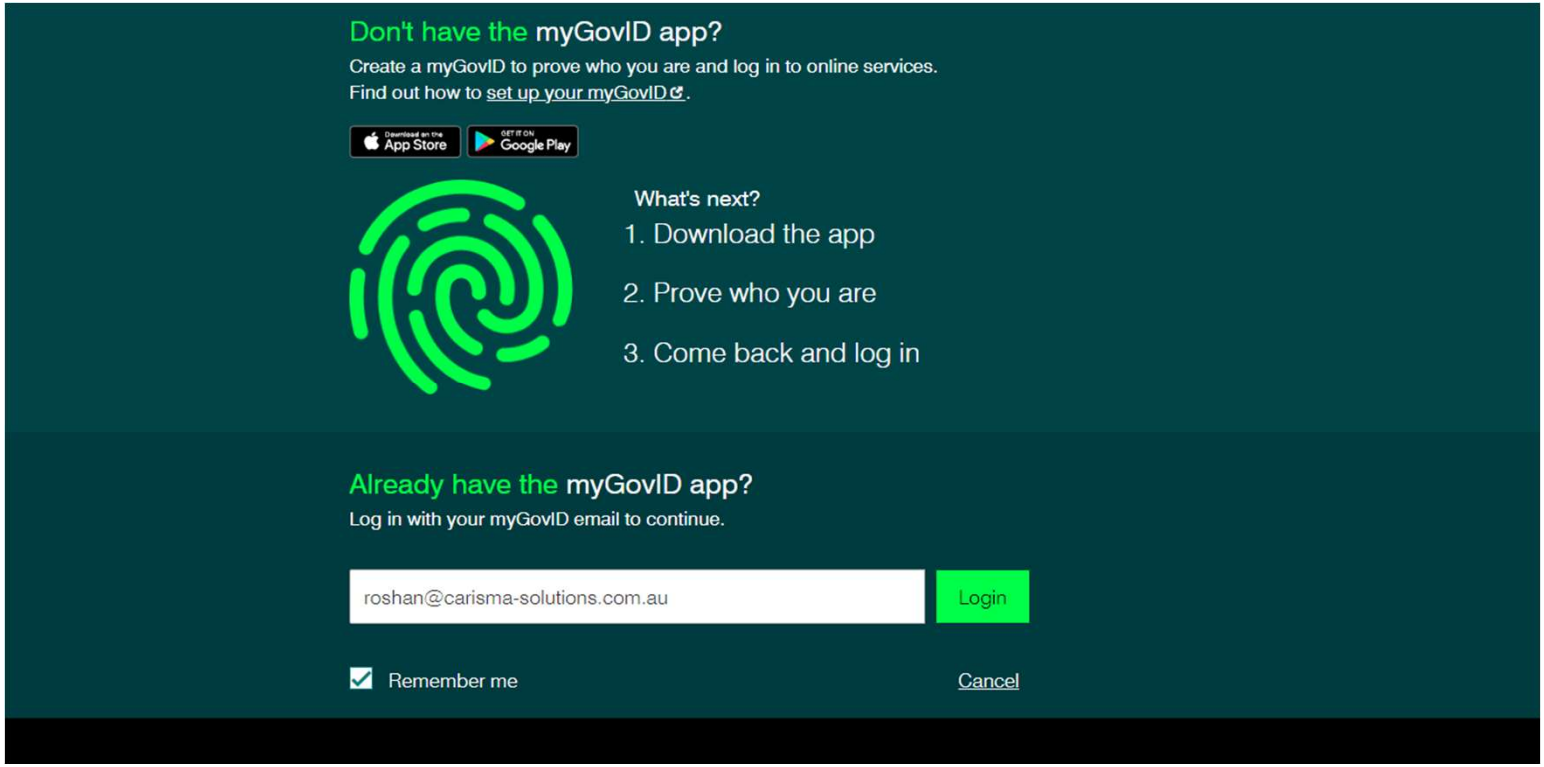
- ❑ While preparing BAS we can prepare simple GST reconciliation to check whether previous quarter lodged BAS is reconciling with the current books of accounts during that financial year.

- ❑ If we are finding any minor variance this can be adjusted with your current preparation of BAS after finding the reason why the variance has been raised. If the variance is huge then find out the reason and discuss with your client before making any updates.

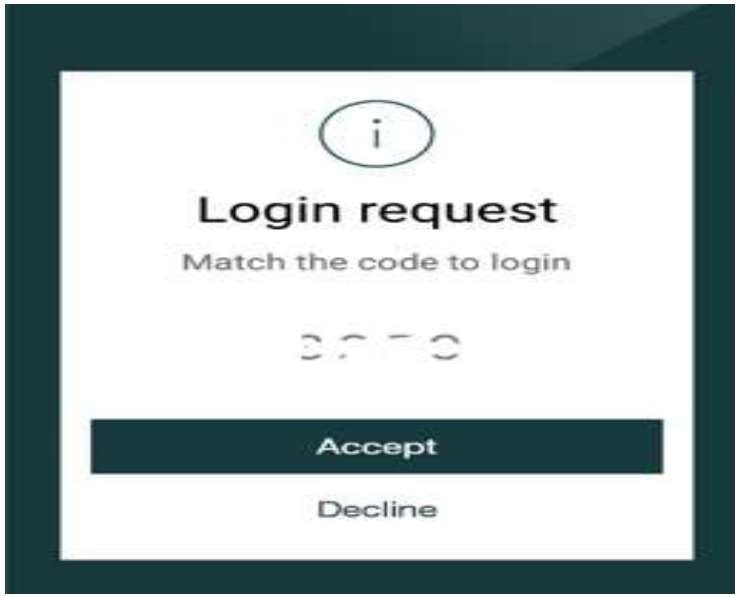
- ❑ Also check the tax payments made during the quarter has been recorded correctly as per business activity statement account and Integrated Client Account (ICA).

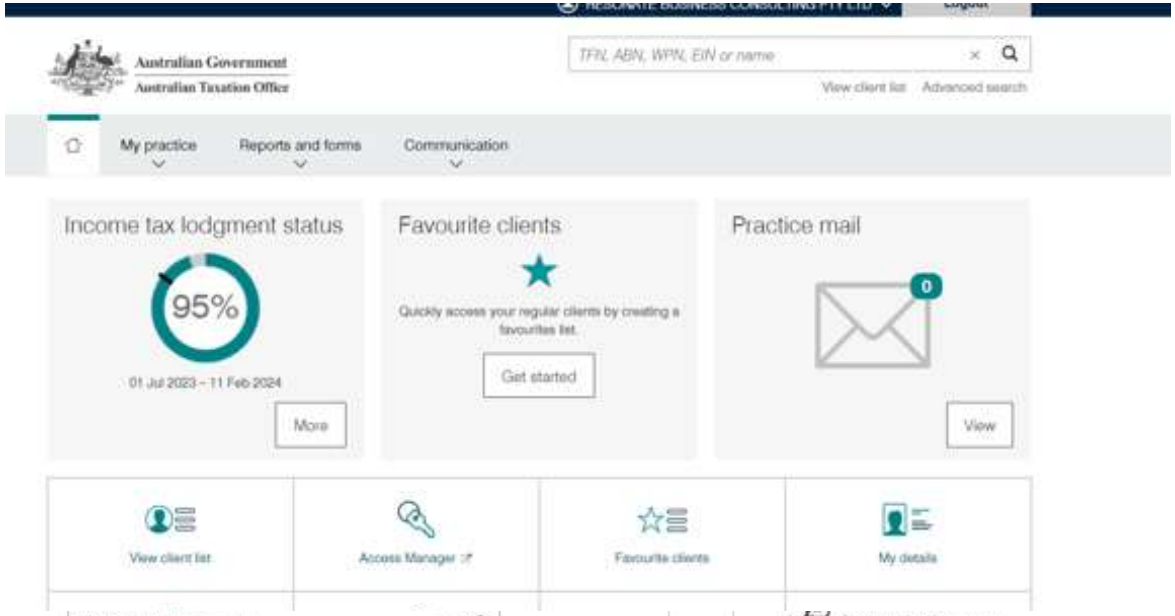
- You can download the required lodged BAS's, Activity statement account statement and Income tax account statement, BAS prefill through ATO portal if client provided access to portal. The below are some snippets for downloading the documents from portal

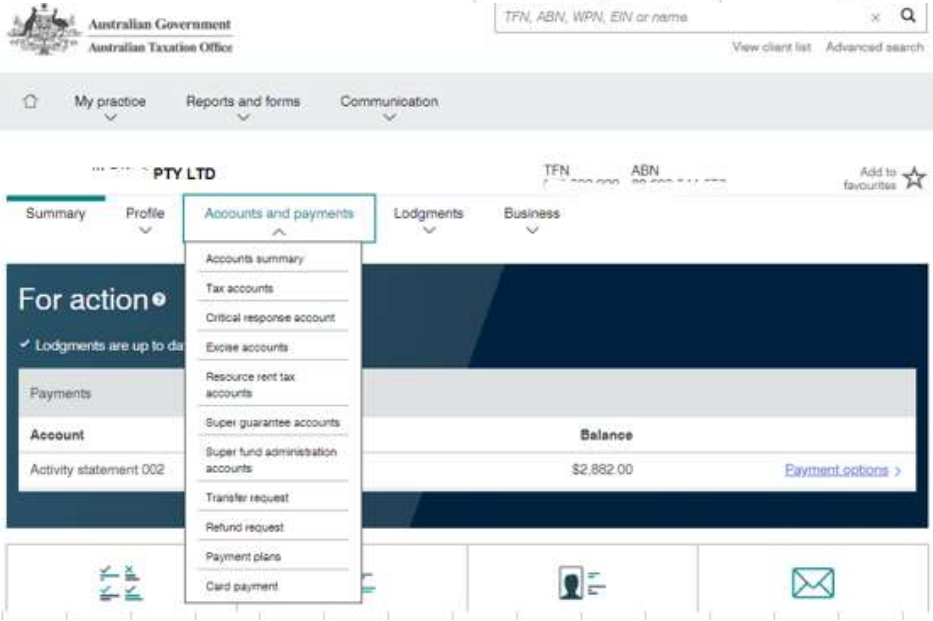
- Refer Process Guide on How to download Documents for Australian Taxation Portal

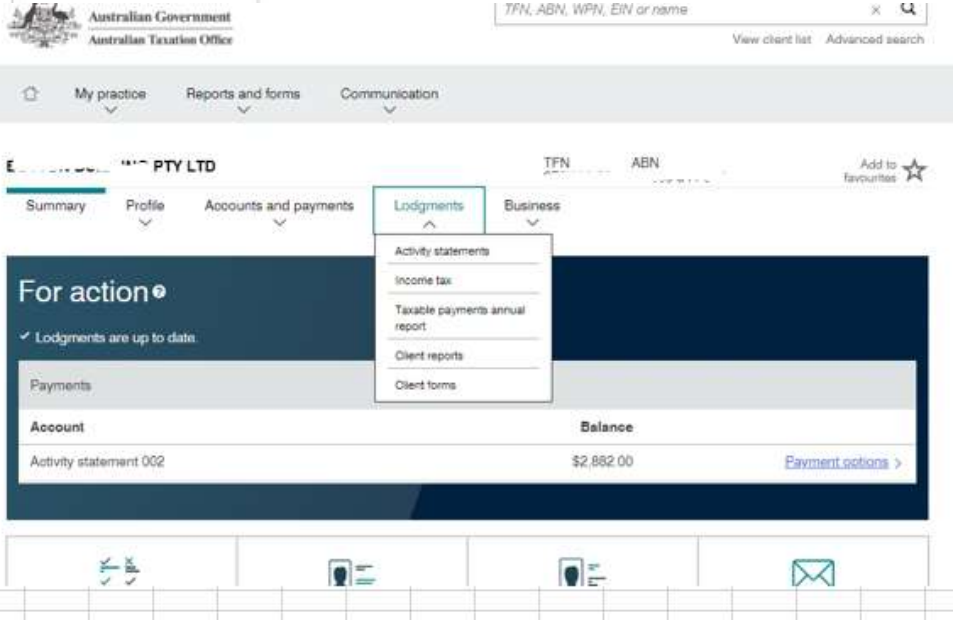



myGovID
1. Open myGovID on your phone
2. Accept or enter the code
Waiting...
3. Come back
Cancel


Login request
Match the code to login
Accept
Decline


Australian Government
Australian Taxation Office
TFN, ABN, WPN, EIN or name
View client list
Advanced search
My practice
Reports and forms
Communication
Income tax lodgment status
95%
01 Jul 2023 - 11 Feb 2024
More
Favourite clients
Quickly access your regular clients by creating a favourites list.
Get started
Practice mail
0
View
View client list
Access Manager
Favourite clients
My details


Australian Government
Australian Taxation Office
TFN, ABN, WPN, EIN or name
View client list
Advanced search
My practice
Reports and forms
Communication
PTY LTD
TFN
ABN
Add to favourites
Summary
Profile
Accounts and payments
Lodgments
Business
Accounts summary
Tax accounts
Critical response account
Excise accounts
Resource rent tax accounts
Super guarantee accounts
Super fund administration accounts
Transfer request
Refund request
Payment plans
Card payment
For action
Lodgments are up to da
Payments
Account
Balance
Activity statement 002
$2,882.00
Payment options


Australian Government
Australian Taxation Office
TFN, ABN, WPN, EIN or name
View client list
Advanced search
My practice
Reports and forms
Communication
PTY LTD
TFN
ABN
Add to favourites
Summary
Profile
Accounts and payments
Lodgments
Business
Activity statements
Income tax
Taxable payments annual report
Client reports
Client forms
For action
Lodgments are up to date
Payments
Account
Balance
Activity statement 002
$2,882.00
Payment options

BUTTON BUILDING PTY LTD

TFN 973 232 929 ABN 88 609 544 676

Add to favourites

Summary | Profile | Accounts and payments | Lodgments | Business

Accounts summary

Accounts

4 results found — Filter

Account name	Payment reference number	Overdue	Balance
Income tax 001 BUTTON BUILDING PTY LTD	001009732329294421		$0.00 Payment options
Activity statement 002 BUTTON BUILDING PTY LTD	002886095446762760		$2,882.00 DR Payment options
Fringe benefits tax 003 BUTTON BUILDING PTY LTD	003009732329291621		$0.00 Payment options
Critical Response 005 BUTTON BUILDING PTY LTD	005009732329298521		$0.00 Payment options

Activity statement 002

Activity statements

Account

002 – BUTTON BUILDING PTY LTD

For action | History

Below is a list of all the activity statements for the selected account which have been lodged, finalised or cancelled for the last four years.

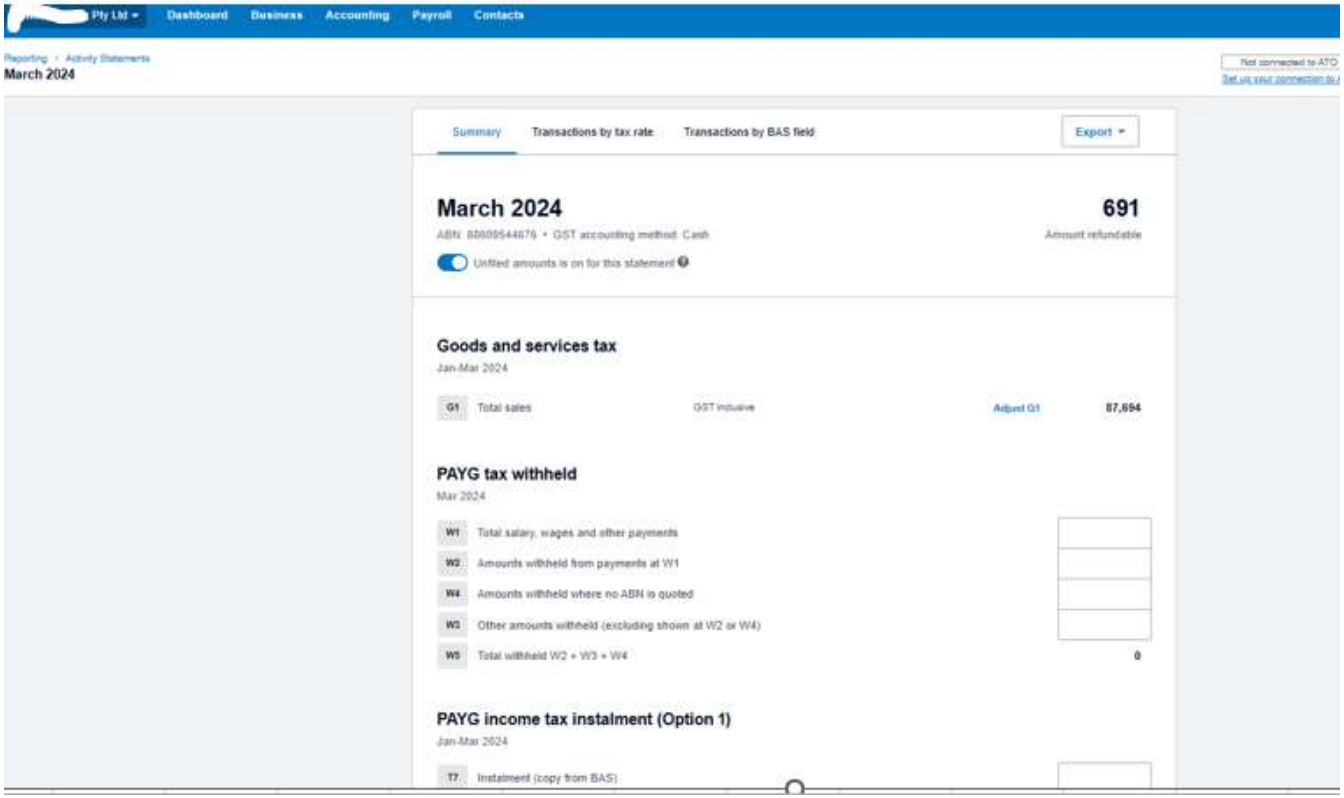
Statements

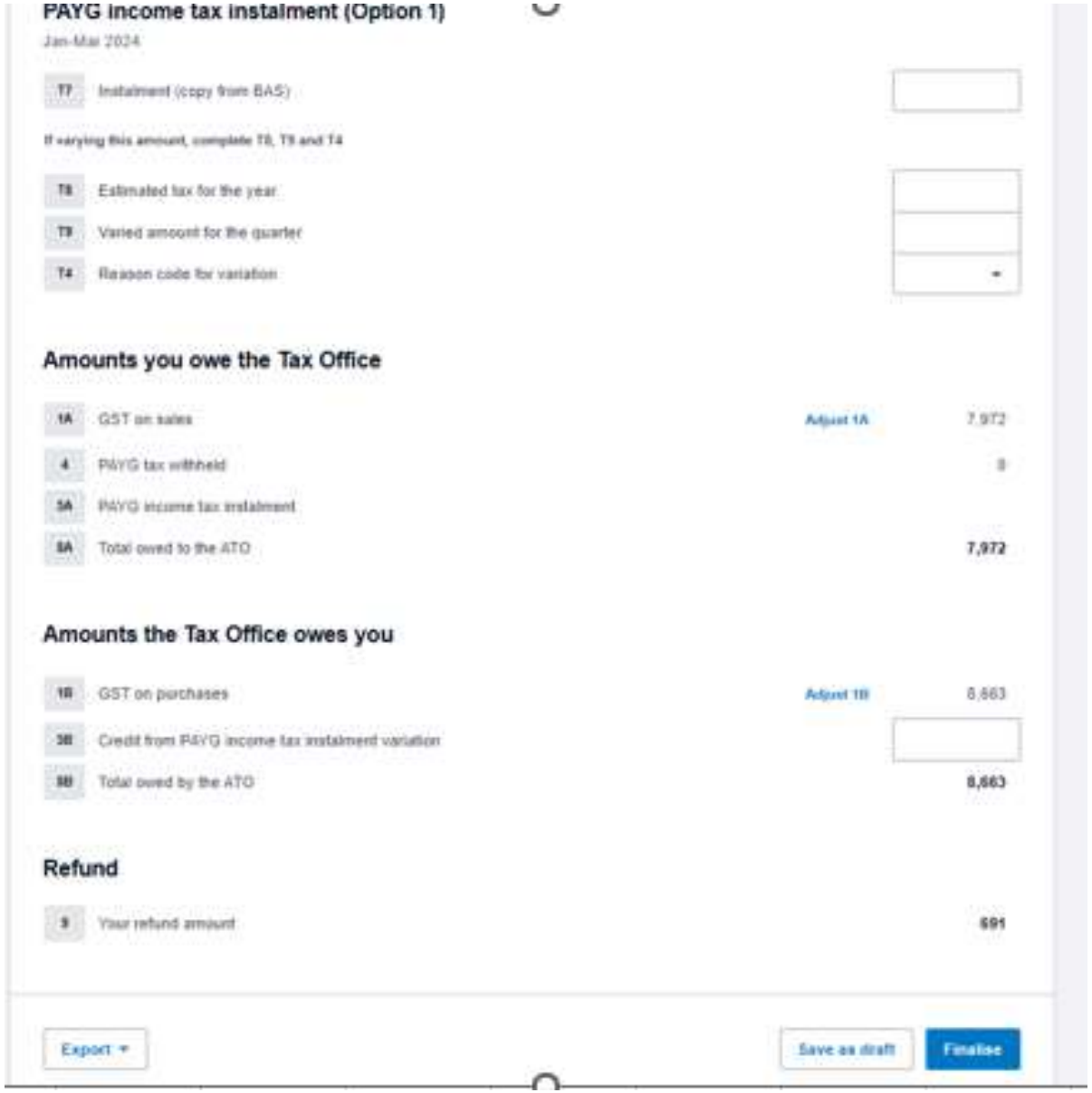
46 results 12/02/2020 – Current

Statement	Status	Received date	Outcome
Jan 2024 Instalment activity statement	Finalised	08/02/2024 Payment due 21/02/2024	$2,882.00 debt
Oct 2023 – Dec 2023 Business activity statement	Finalised	16/01/2024 Payment due 28/02/2024	$9,923.00 debt
Nov 2023 Instalment activity statement	Finalised	13/12/2023 Payment due 21/12/2023	$3,975.00 debt
Oct 2023 Instalment activity statement	Finalised	03/11/2023 Payment due 21/11/2023	$3,195.00 debt
Jul 2023 – Sep 2023 Business activity statement	Finalised	20/10/2023 Payment due 27/11/2023	$9,021.00 debt
Aug 2023 Instalment activity statement	Finalised	13/09/2023 Payment due 21/09/2023	$3,975.00 debt

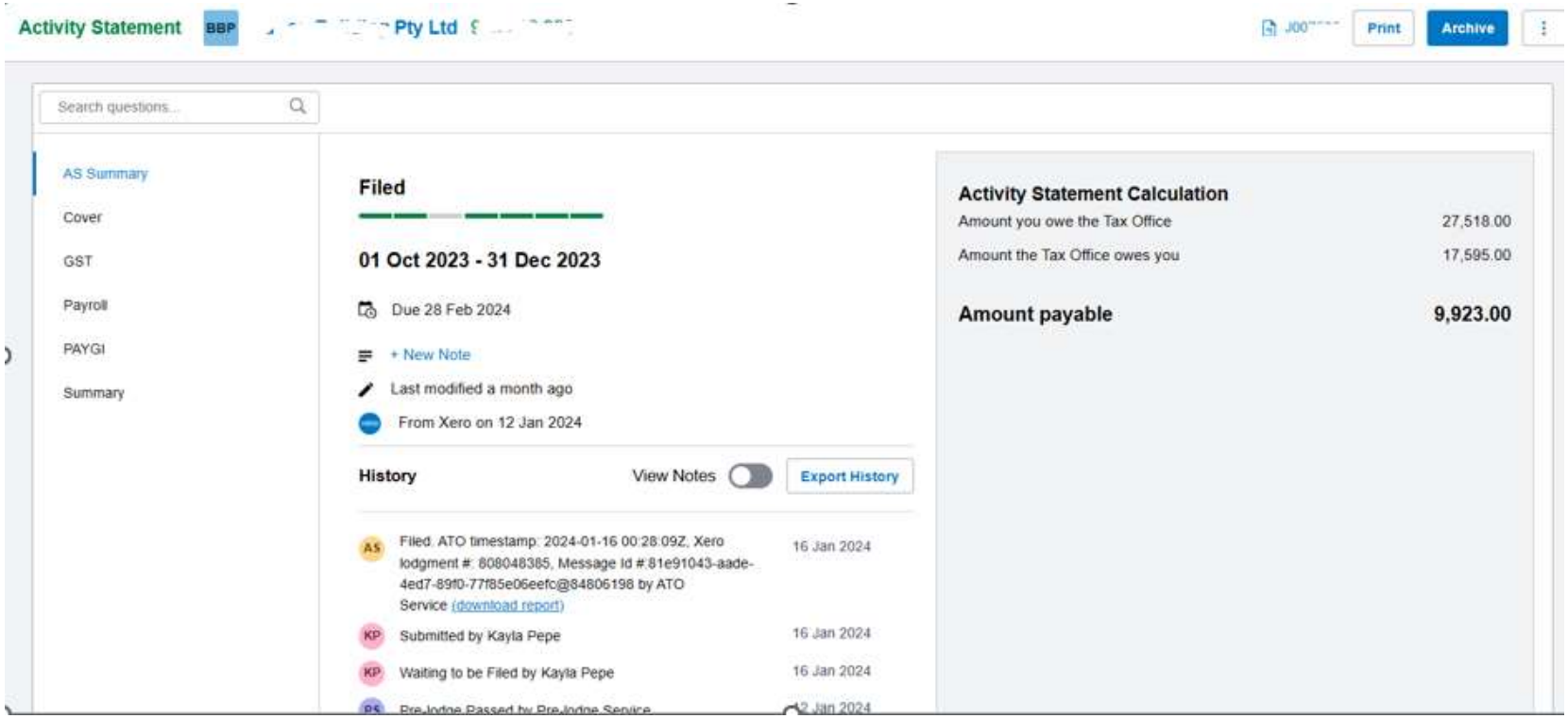
- After completing the above points start preparing BAS in client tax software. Update the details from Accounting software to tax software to lodge the BAS with ATO

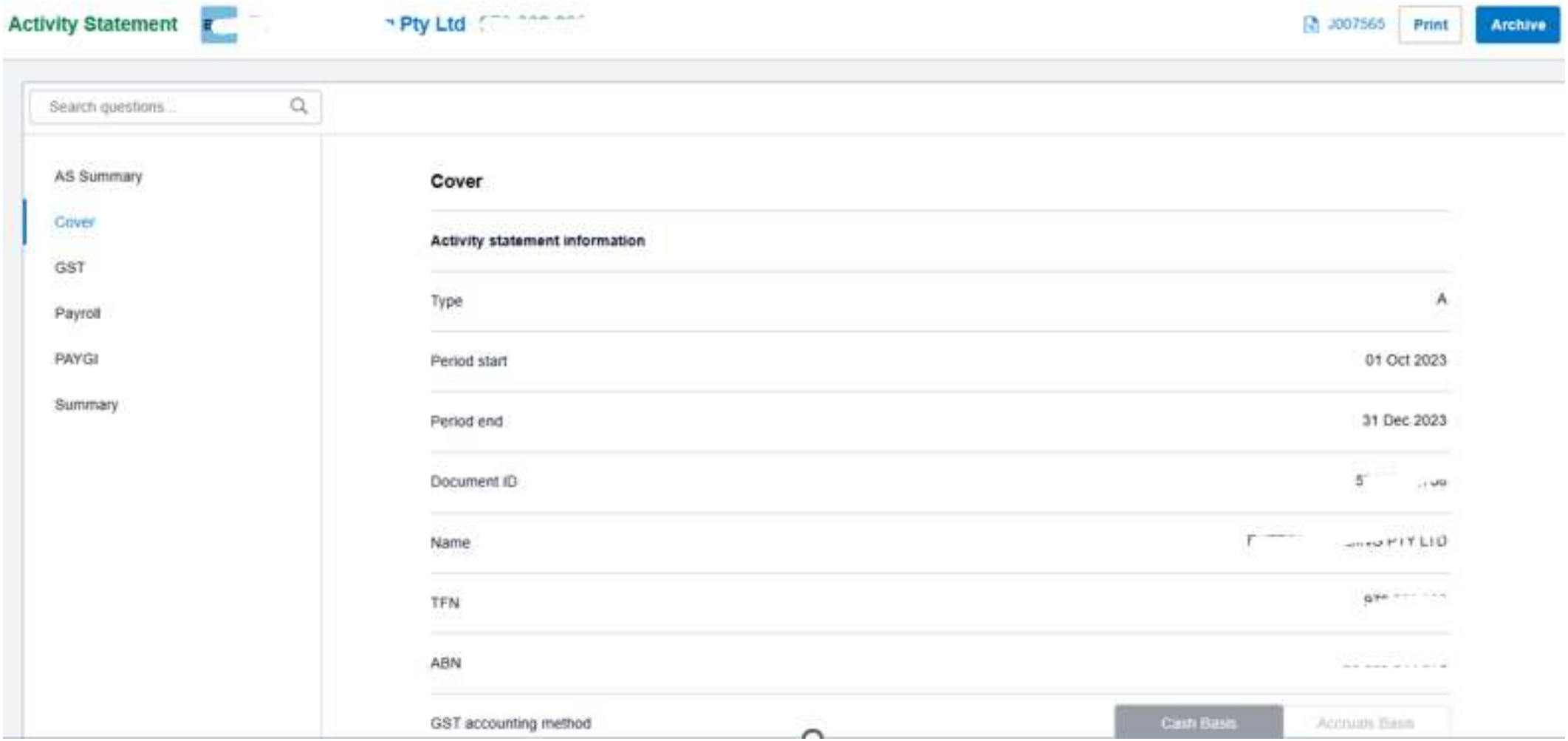
- The details will be automatically updated in accounting software BAS report once we completed the above points

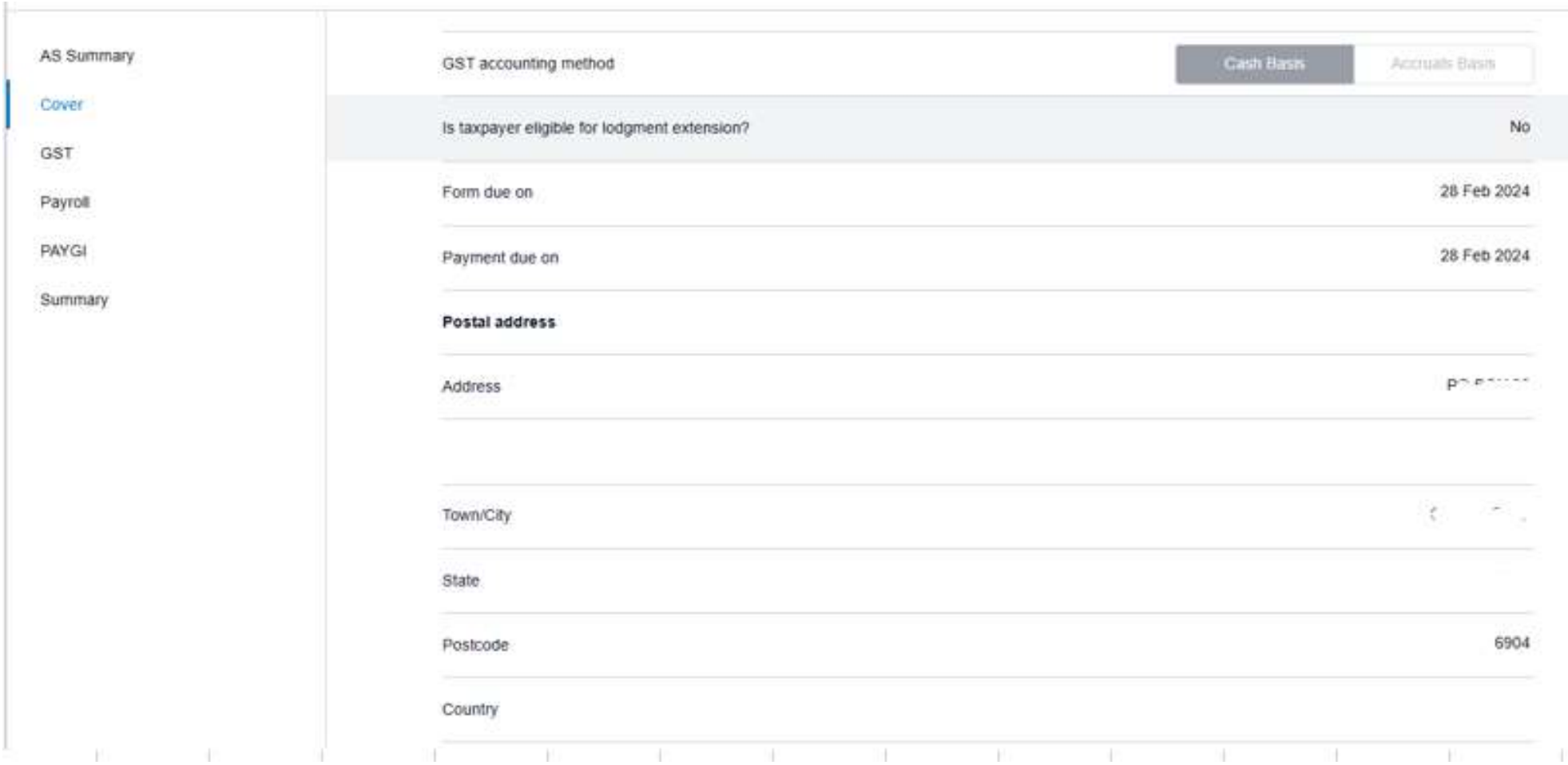



PAYG income tax instalment (Option 1)
Jan-Mar 2024
T7 Instalment (copy from BAS)
If varying this amount, complete T8, T9 and T4
T8 Estimated tax for the year
T9 Varied amount for the quarter
T4 Reason code for variation
Amounts you owe the Tax Office
1A GST on sales
Adjust 1A
7,972
4 PAYG tax withheld
0
5A PAYG income tax instalment
8A Total owed to the ATO
7,972
Amounts the Tax Office owes you
1B GST on purchases
Adjust 1B
8,663
5B Credit from PAYG income tax instalment variation
8B Total owed by the ATO
8,663
Refund
9 Your refund amount
691
Export
Save as draft
Finalise

- After Finalizing in accounting software then we need update in tax software.
- BAS as per Tax software (the below snippets is available as per XPM it might differ based on their clients)

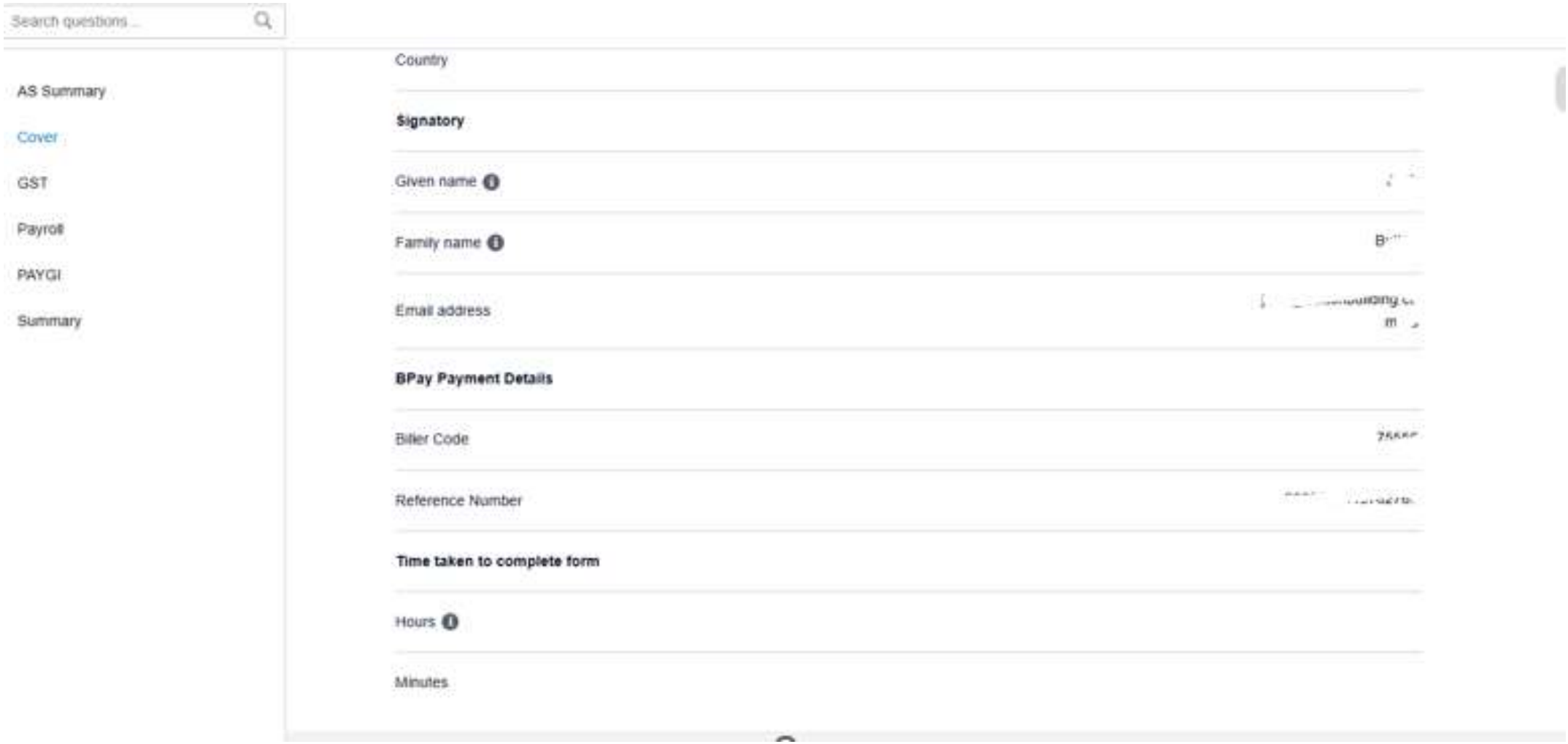



Activity Statement
Pty Ltd
J007565
Print
Archive
Search questions
AS Summary
Cover
GST
Payroll
PAYGI
Summary
Cover
Activity statement information
Type
A
Period start
01 Oct 2023
Period end
31 Dec 2023
Document ID
Name
TFN
ABN
GST accounting method
Cash Basis
Accruals Basis



AS Summary
Cover
GST
Payroll
PAYGI
Summary

GST accounting method	Cash Basis / Accruals Basis
Is taxpayer eligible for lodgment extension?	No
Form due on	28 Feb 2024
Payment due on	28 Feb 2024
Postal address	
Address	P[redacted]
Town/City	[redacted]
State	
Postcode	6904
Country	


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AS Summary
Cover
GST
Payroll
PAYGI
Summary
Country
Signatory
Given name
Family name
Email address
BPay Payment Details
Biller Code
Reference Number
Time taken to complete form
Hours
Minutes

AS Summary

Cover

GST

Payroll

PAYGI

Summary

Goods and services tax (GST)

for the period from 01 Oct 2023 to 31 Dec 2023

GST reporting method	Simpler BAS
Option 2 (Simpler BAS): Calculate GST quarterly and report annually	
Total sales	261,625 G1
Does the amount at G1 above include GST?	Yes / No

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Next: Payroll

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Payroll

	for the period from 01 Dec 2023 to 31 Dec 2023	
Total salary, wages and other payments	15,637	W1
Amount withheld from payments shown at W1	3,201	W2
Amount withheld where no ABN is quoted	0	W4
Other amounts withheld (excluding any amount shown at W2 or W4)	0	W3
Total amounts withheld	3,201	W5

Previous: GST

Next: PAYGI

PAYG income tax instalment

for the period from 01 Oct 2023 to 31 Dec 2023

Option 1: Pay a PAYG instalment amount quarterly

ATO instalment amount	533	T7

If varying the amount at T7, complete T8, T9, T4

Estimated tax for the year		T8
Varied amount for the quarter		T9
Reason code for variation		T4

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Summary

Amount you owe the Tax Office

GST on sales or GST instalment	23,764	1A
PAYG tax withheld	3,201	4
PAYG income tax instalment	533	5A
Deferred company/fund instalment		7
Amount you owe the Tax Office	27,518	8A

Amounts the Tax Office owes you

GST on purchases	17,595	1B
Credit from PAYG income tax instalment variation	0	5B
Amount the Tax Office owes you	17,595	8B

Payment or Refund?

Is 8A more than 8B?	Yes	20

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Amount you owe the Tax Office	27,518	8A

Amounts the Tax Office owes you

GST on purchases	17,595	1B
Credit from PAYG income tax instalment variation	0	5B
Amount the Tax Office owes you	17,595	8B

Payment or Refund?

Is 8A more than 8B?	Yes	20
Payment or Refund?	Payment	
Amount payable	9,923	9

BAS FORMS

BAS A – Quarterly business activity statement	Quarterly goods and services tax (GST), pay as you go (PAYG) tax withheld and PAYG income tax instalment obligations. Typical users include sole traders and companies.
BAS C – Quarterly business activity statement	Quarterly GST, PAYG tax withheld and PAYG income tax instalment obligations and any one or combination of fringe benefit tax instalments, wine equalisation tax or luxury car tax.
BAS D – Quarterly business activity statement	Quarterly GST only. Typical users include partnerships and charities.
BAS F – Quarterly business activity statement	Quarterly GST and PAYG tax withheld obligations. Typical users include partnerships and charities.
BAS G – Monthly BAS	Monthly GST and any other obligations.
BAS P – Annual GST return	GST by instalments and lodge an annual GST return or are eligible to report and pay their GST annually.
BAS Q – Annual GST report	Taxpayers who have paid and reported GST quarterly using GST Option 2.

BAS R – Quarterly PAYG instalment notice	PAYG instalment notice is for taxpayers who have elected to pay an instalment amount (Option 1) and only have a reporting obligation if varying.
BAS S – Quarterly GST instalment notice	GST instalment notice is for taxpayers who have elected to pay GST instalments quarterly (Option 3) and only have a reporting obligation if varying.
BAS T – Quarterly GST and PAYG instalment notice	Quarterly GST and PAYG instalment notice is for taxpayers who pay GST and PAYG instalments quarterly and only have a reporting obligation if varying one or both of these amounts.
BAS U – Quarterly business activity statement	Claiming a fuel tax credit with a quarterly GST, PAYG tax withheld and PAYG income tax instalment obligations. Typical users include sole traders and companies.
BAS V – Quarterly business activity statement	Claiming a fuel tax credit with a quarterly GST, PAYG tax withheld and PAYG income tax instalment obligation and any one or combination of a fringe benefit tax instalment, wine equalisation tax or luxury car tax.

BAS W – Quarterly business activity statement	Claiming a fuel tax credit with a quarterly GST obligation only. Typical users include partnerships and charities.
BAS X – Quarterly business activity statement	Claiming a fuel tax credit with a quarterly GST and PAYG tax withheld obligations. Typical users include partnerships and charities.
BAS Y – Monthly business activity statement	Claiming a fuel tax credit with monthly GST and any other obligations.
BAS Z – Annual GST return	Claiming fuel tax credits with an annual GST obligation as well as taxpayers with wine equalisation tax or luxury car tax obligations. Taxpayers who pay their GST by instalments do not use this form as they use BAS P.
RBAS – Revised business activity statement	Taxpayers who need to revise an activity statement or apply for an amendment.