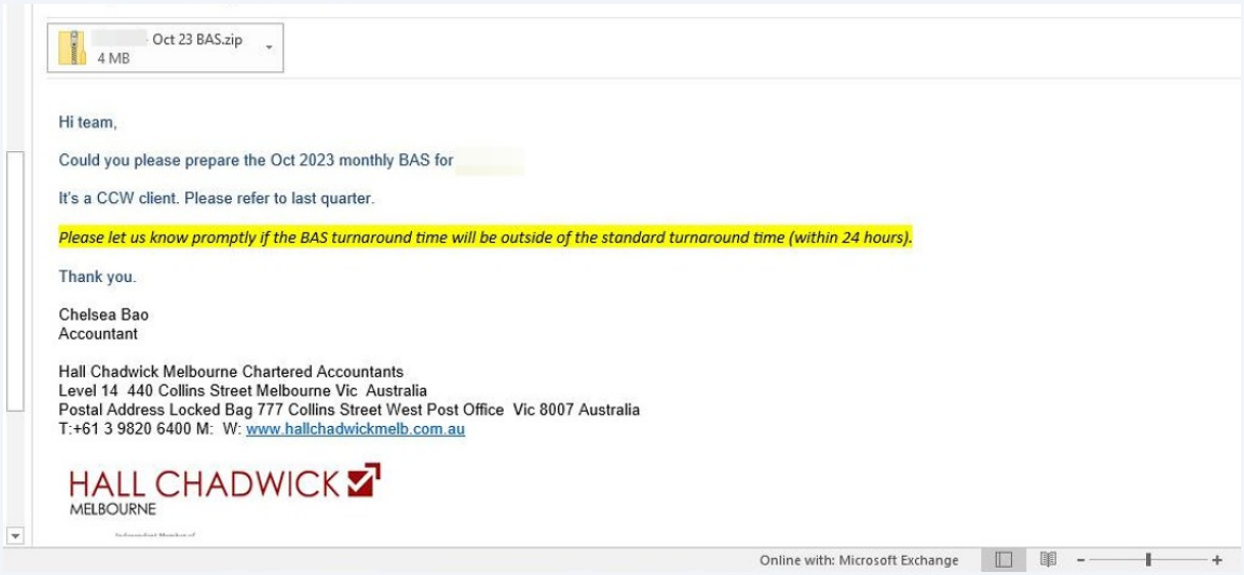
How to prepare BAS? Non-CCW Clients

This guide provides step-by-step instructions on how to prepare BAS for Non-CCW clients. It covers important tasks such as downloading and organizing client files, updating workpapers, analyzing sales and purchase data, obtaining pre-filled reports from the tax agent portal, self-reviewing the workpapers, updating figures in APS Tax Manager, and sharing the finalized files via iManage. Following this guide will help ensure accurate and timely preparation of BAS.

1 Check your mailbox>> You will receive a new job mail >> like below from accounting stakeholder.



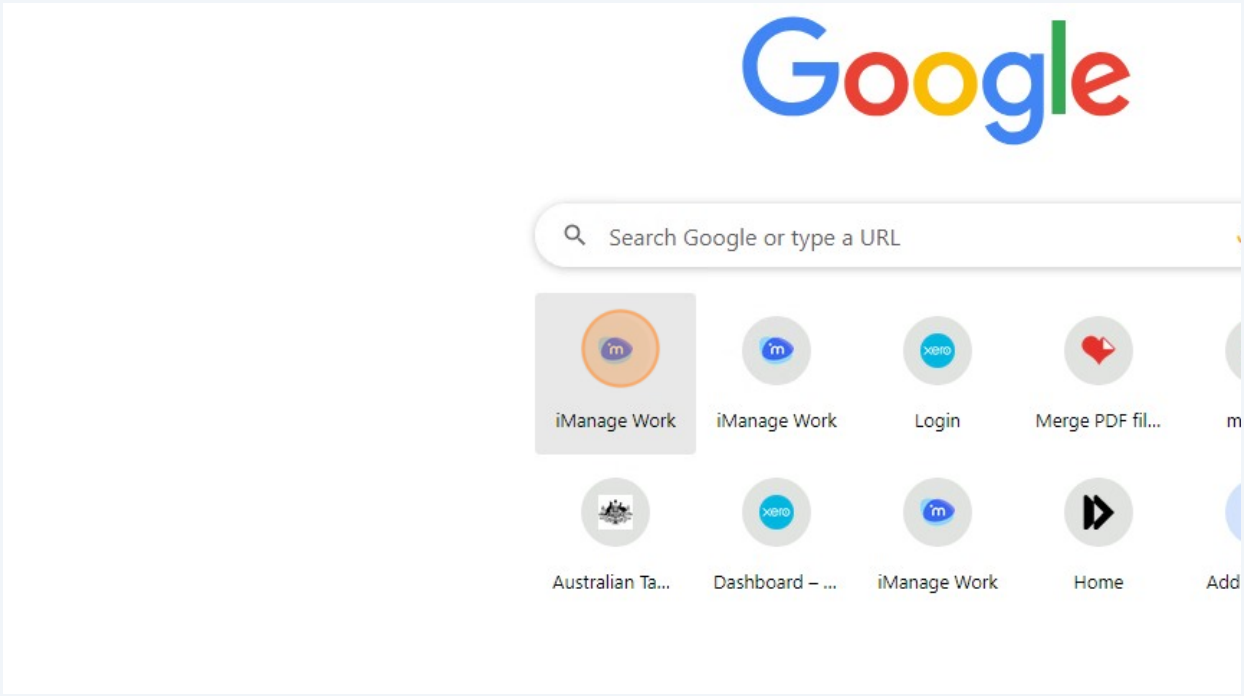
Read the mail and note down the following:

1. Period of work - BAS/IAS belongs to which month/Quarter.
2. Type of Client - Whether it is a CCW or Non-CCW Client.
3. Instruction/details about the client.
4. Download attachment and check iManage before uploading document for duplication.

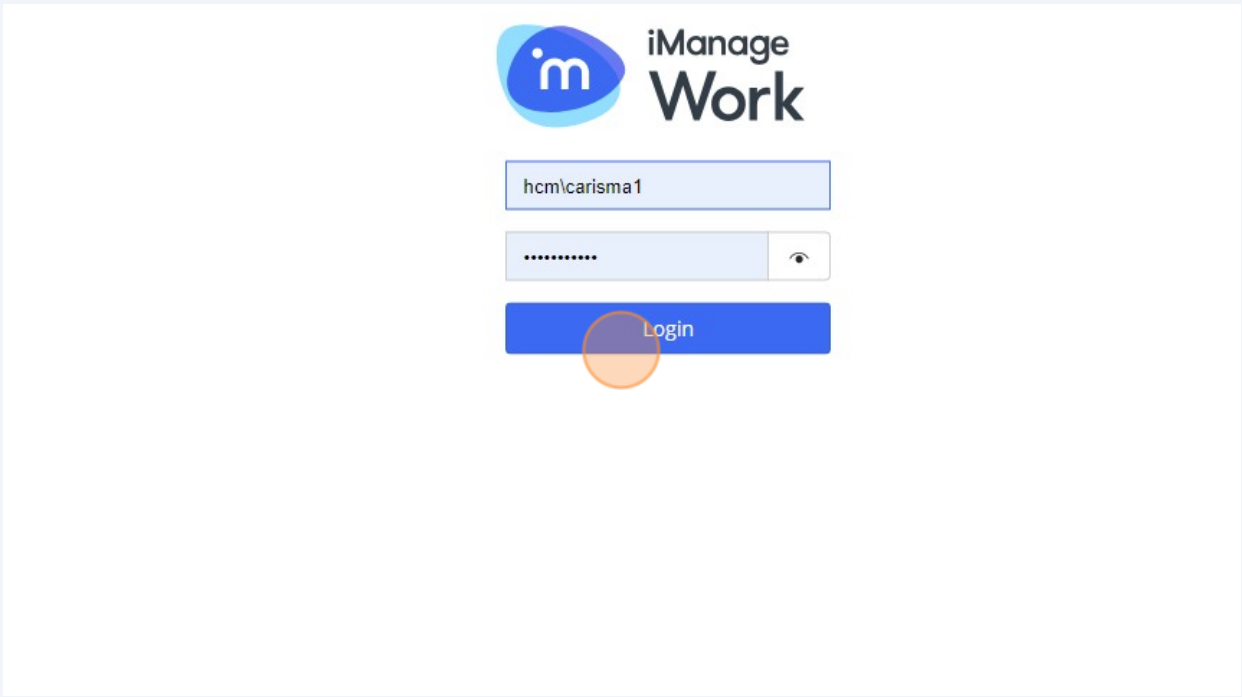
CCW Client - You have to prepare BAS/IAS on Australian tax portal and create a blank activity form in APS.

Non-CCW Client - You have to prepare BAS/IAS on APS.

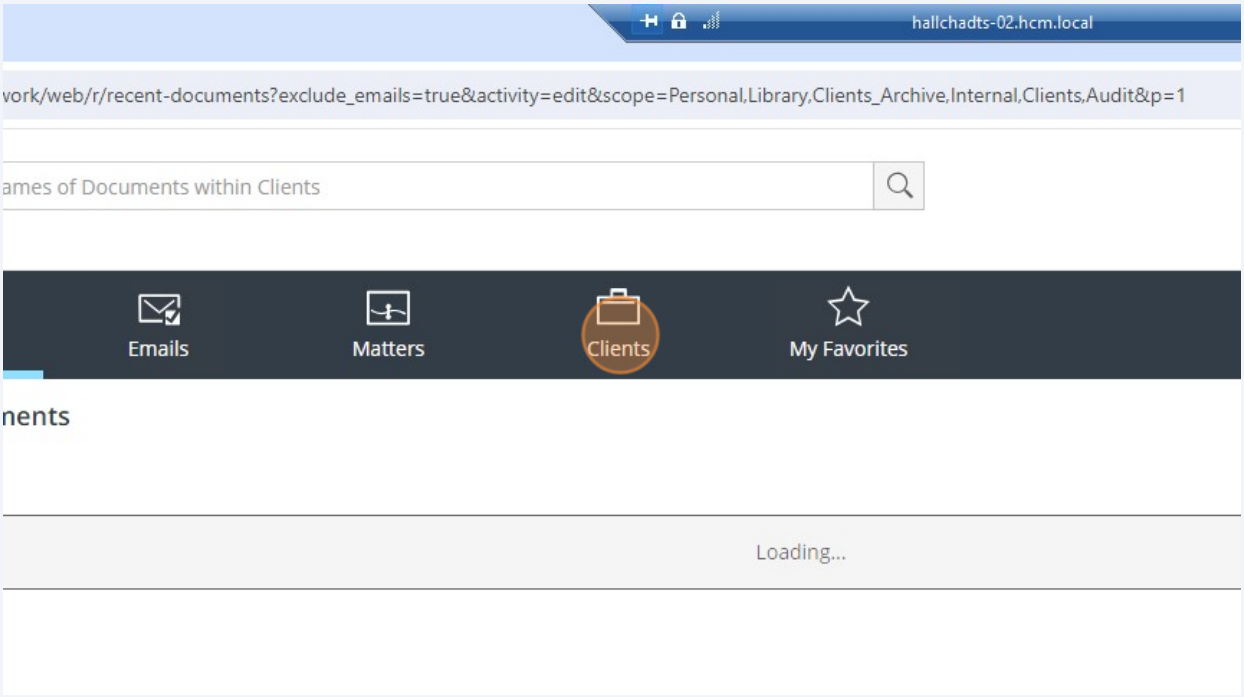
2 Go to "Google Chrome" and click on "iManage work App"



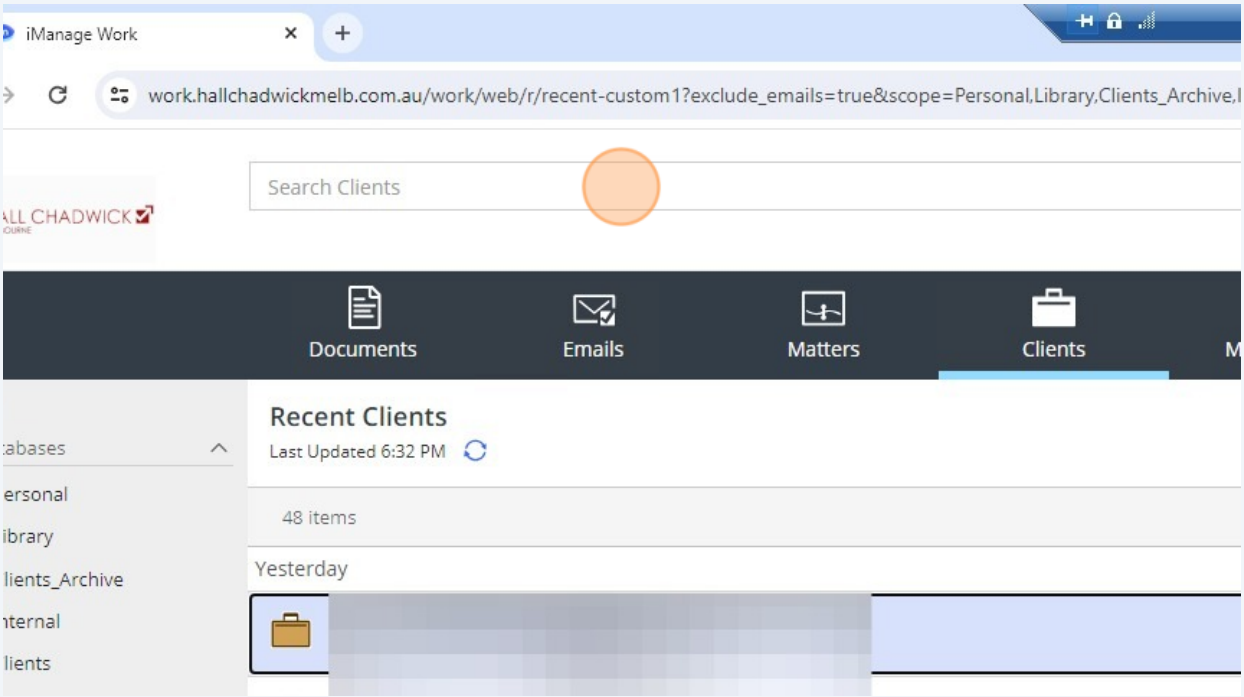
3 Input the User ID and Password>> Then Click "Login"



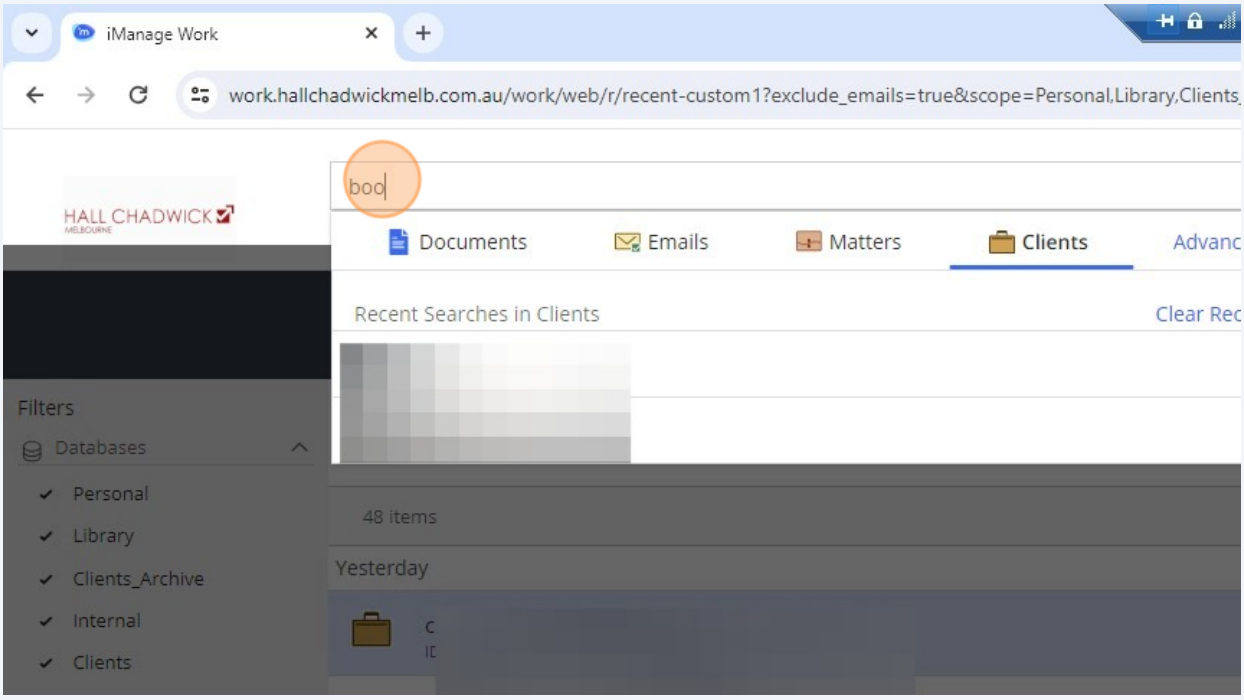
4 Click "Clients" and search the client file you are going to work on



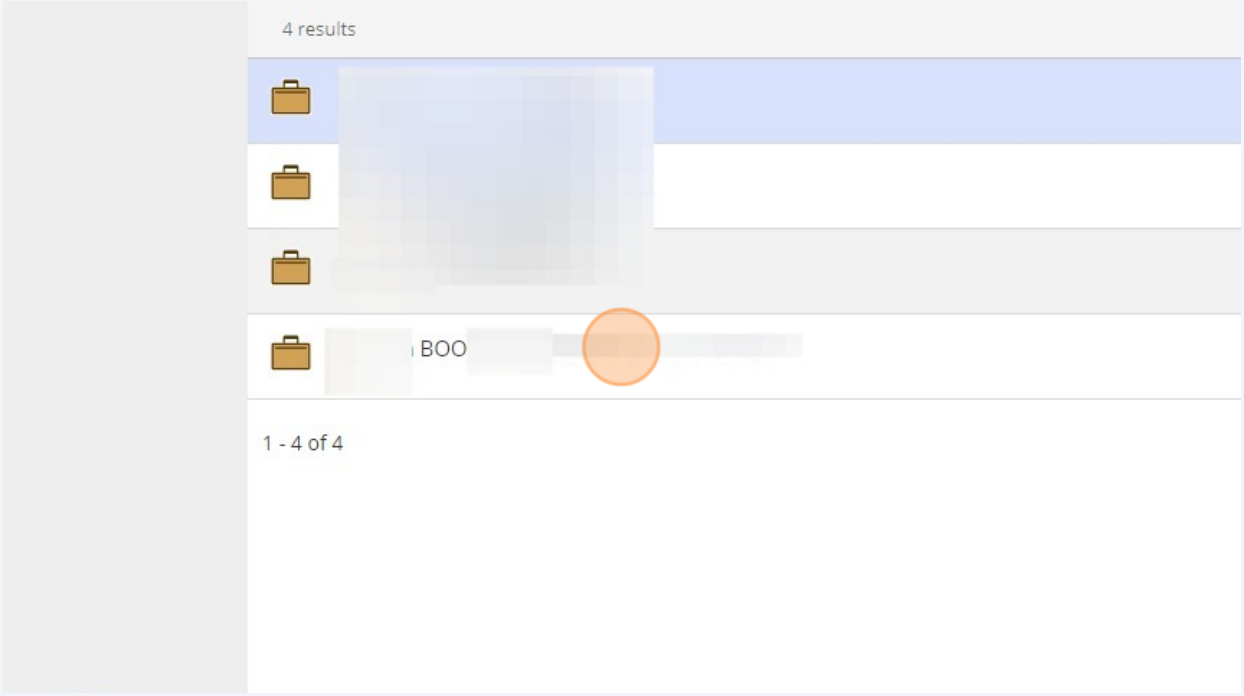
5 Search the client here



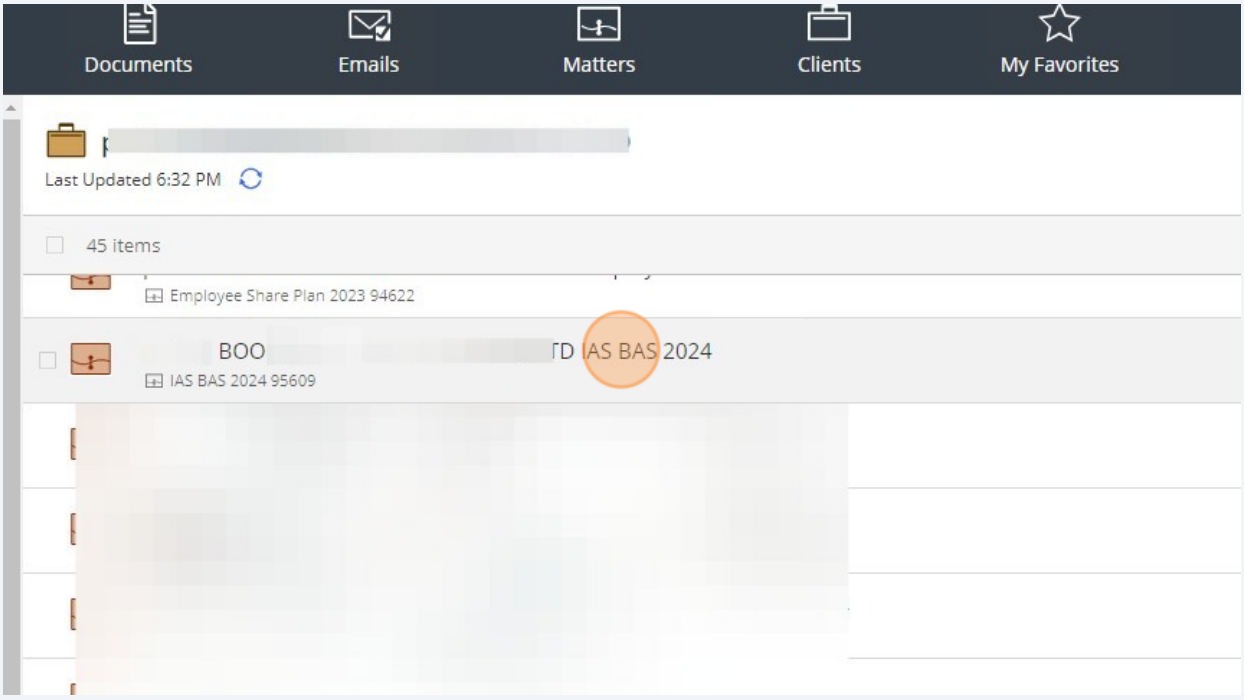
6 "Input the name of the client here"



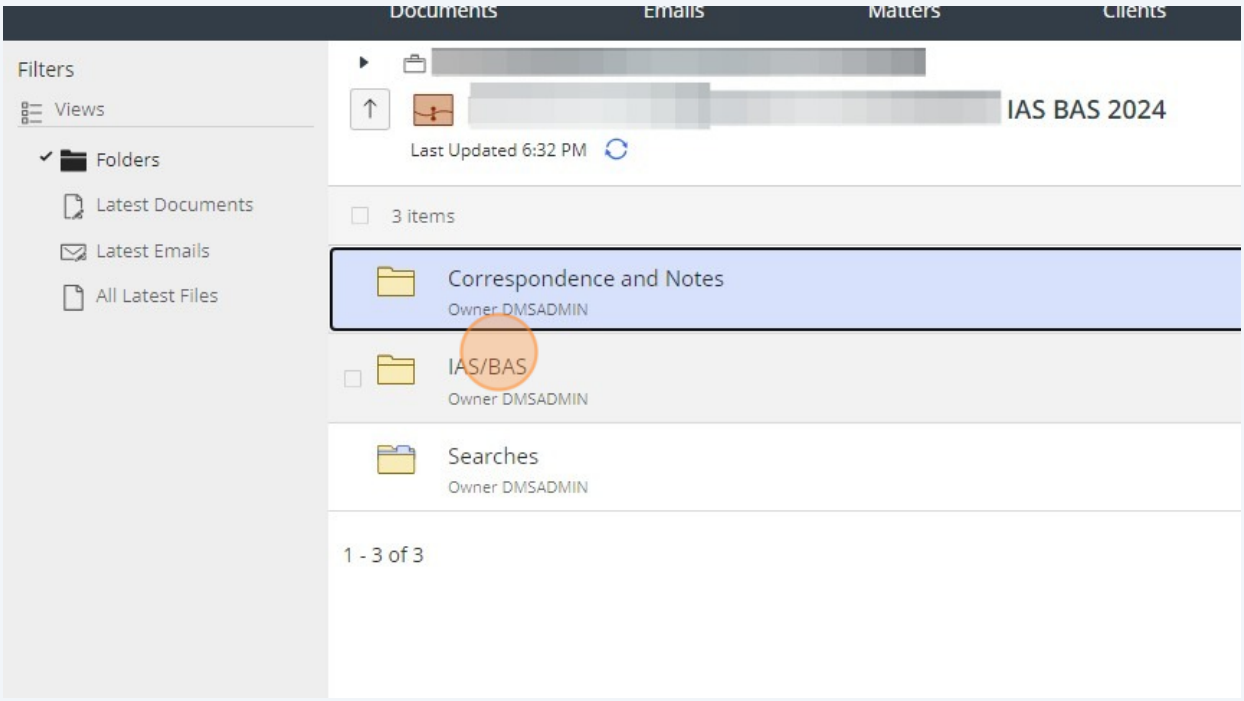
7 "Select the client from list"



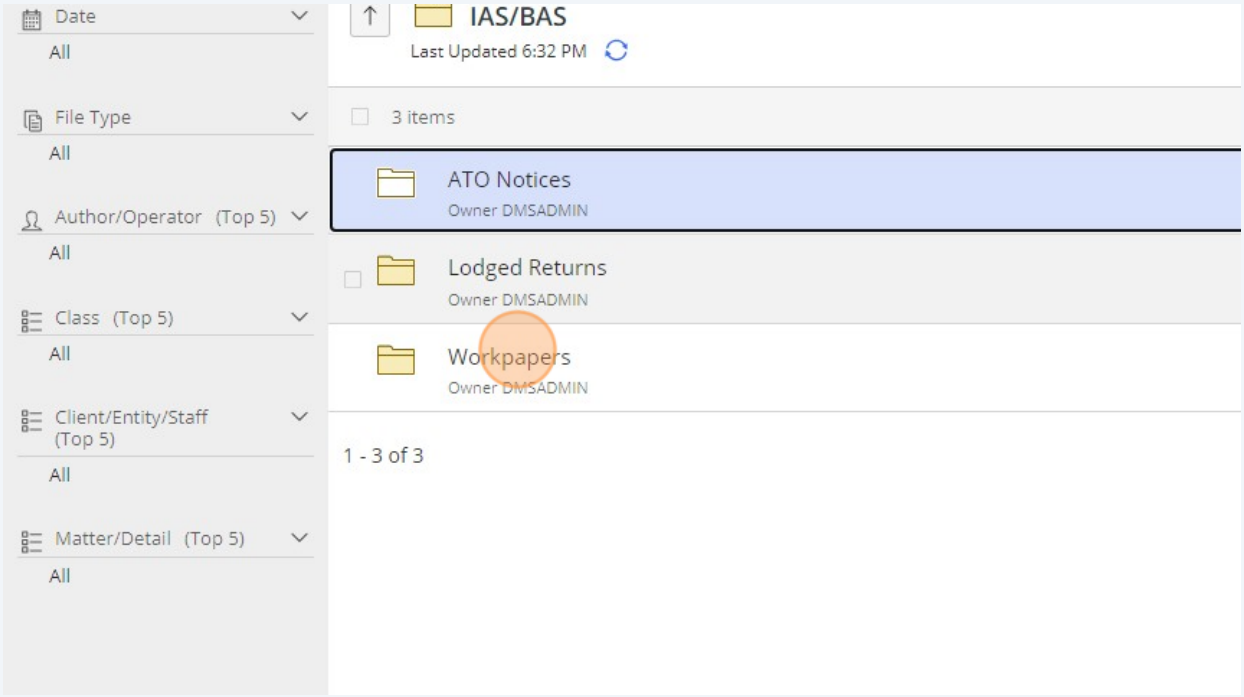
8 Go to the relevant Folder >>> IAS BAS 20XX. In this case IAS BAS 2024



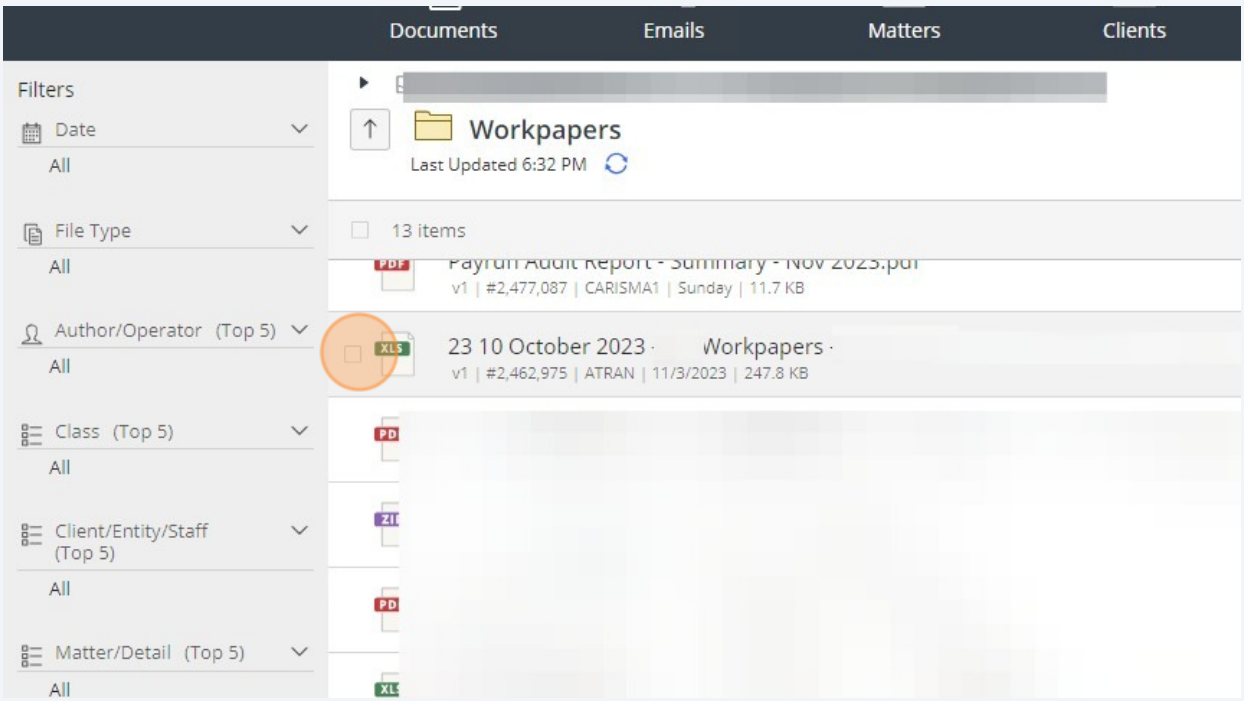
9 Click the Folder >>>> Then IAS/BAS Folder



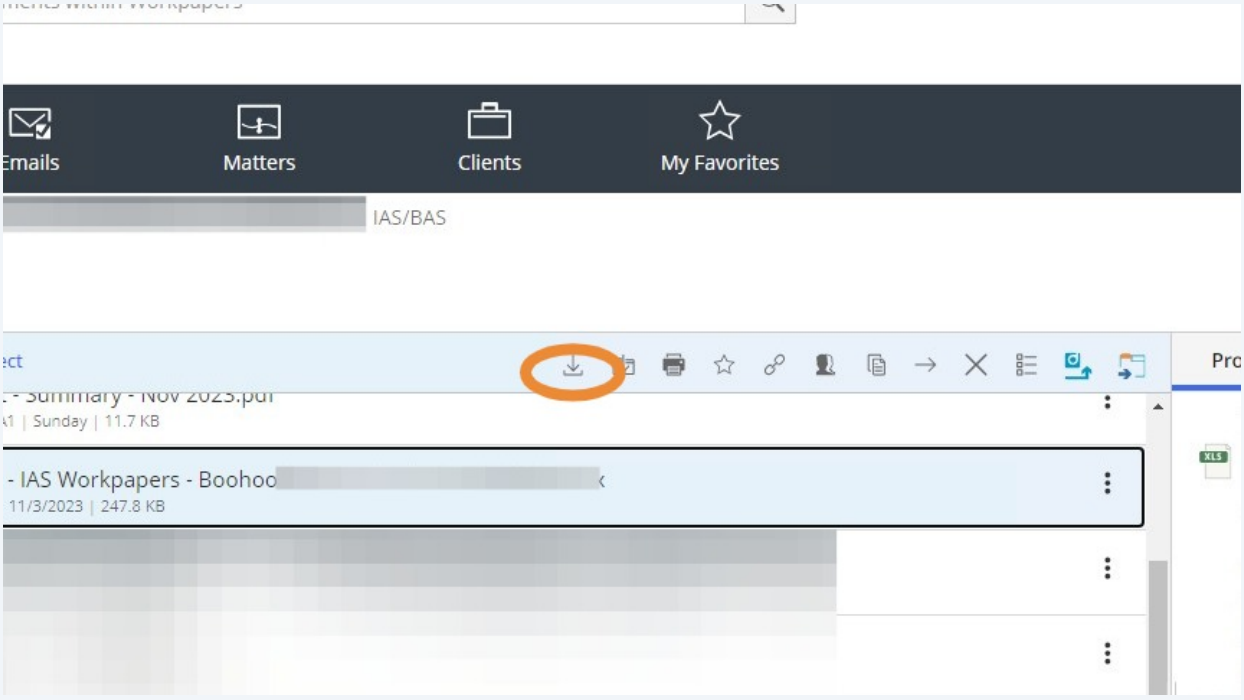
10 Click IAS/BAS Folder>>> Then Workpapers folder



11 Search for the last Quarter/Month WP>>> Select the relevant file>>> Then download



12 Click "Download" option to download the file. >>Save the file under Downloads.



Understand the last Quarter/Month Workpapers File

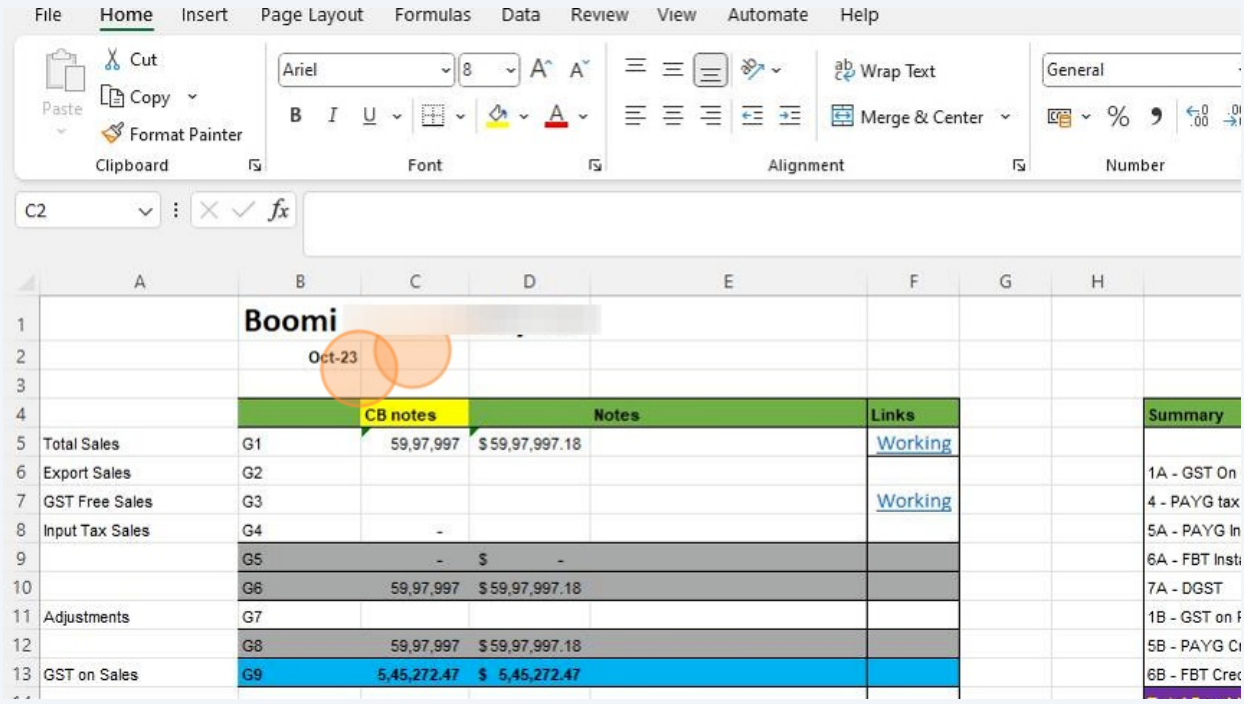
13 Rename the File as appropriate for current Quarter /Month

Renaming must follow the below naming convention.

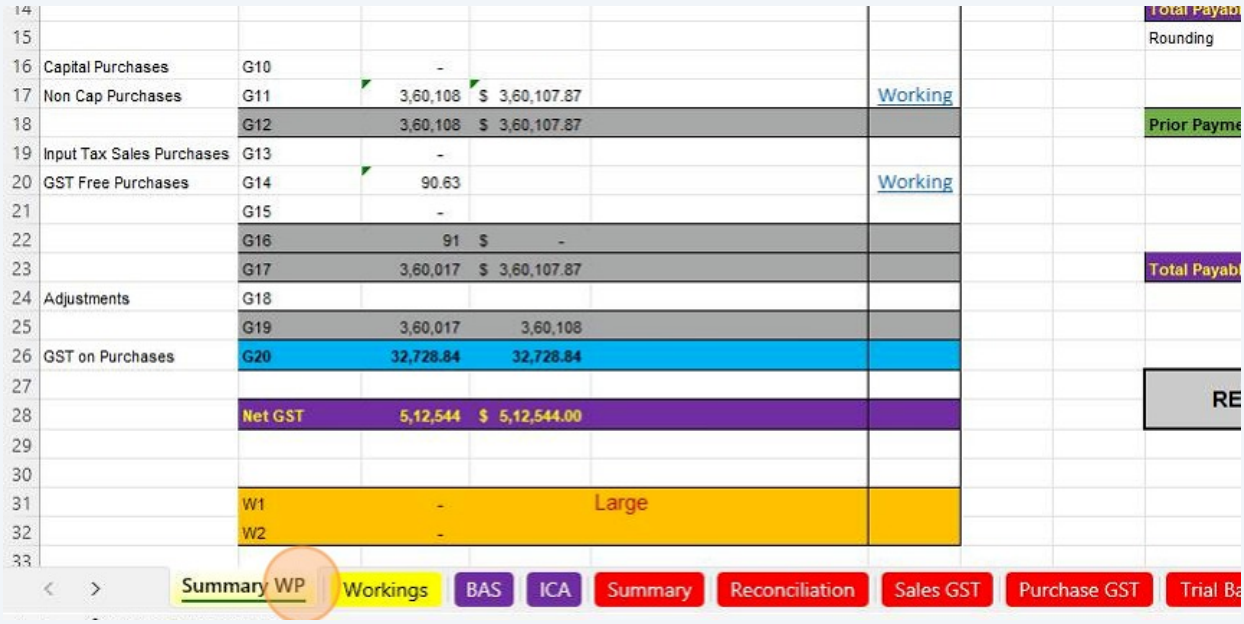
"Month/Quarter 20XX - BAS/IAS Workpaper - Entity Name"

Workpaper generally consists of the following tabs:
1. **Client's data** (Ex: Sales details, Purchase details, GST details, etc) - Tabs should be coloured in **Red**.
2. **ATO Forms and Account** (Ex: BAS Report, ICA Account, PAYGW report, etc) - Tabs should be coloured in **Purple**.
3. **HCM Workings and Summary** - Tabs should be coloured in **Yellow**.

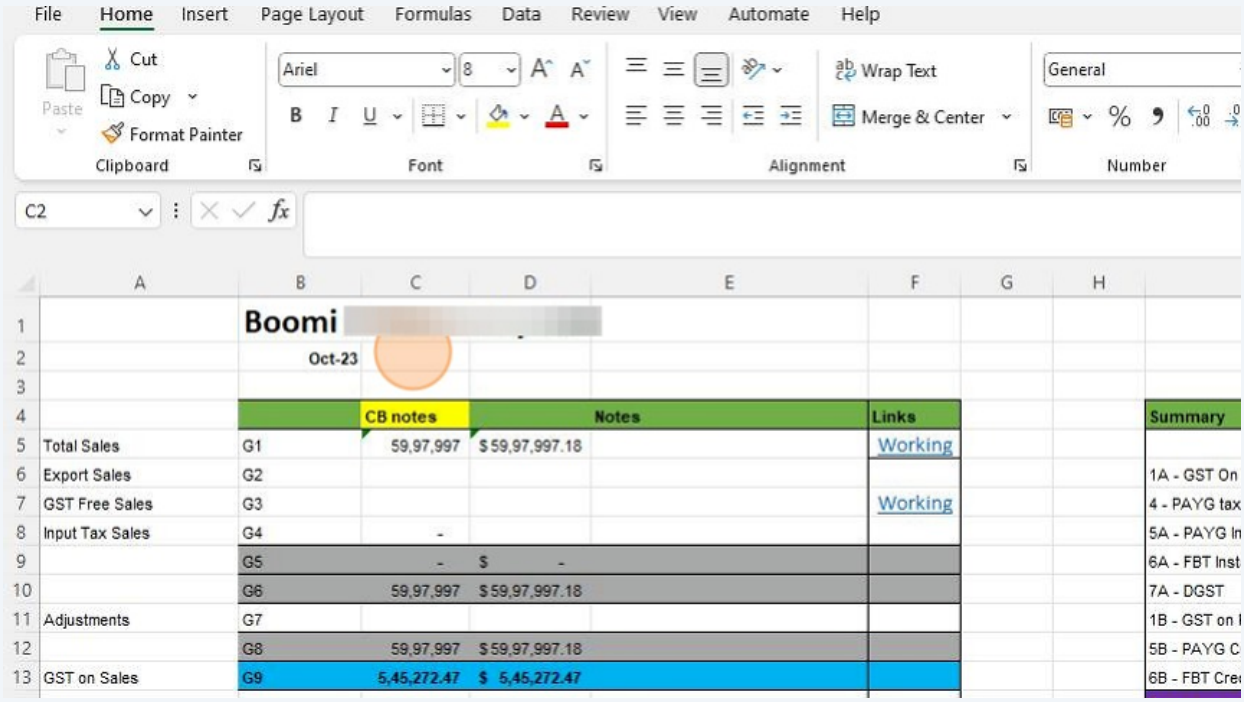
14 Update the Period >> on Every tab>> of excel workpapers file.



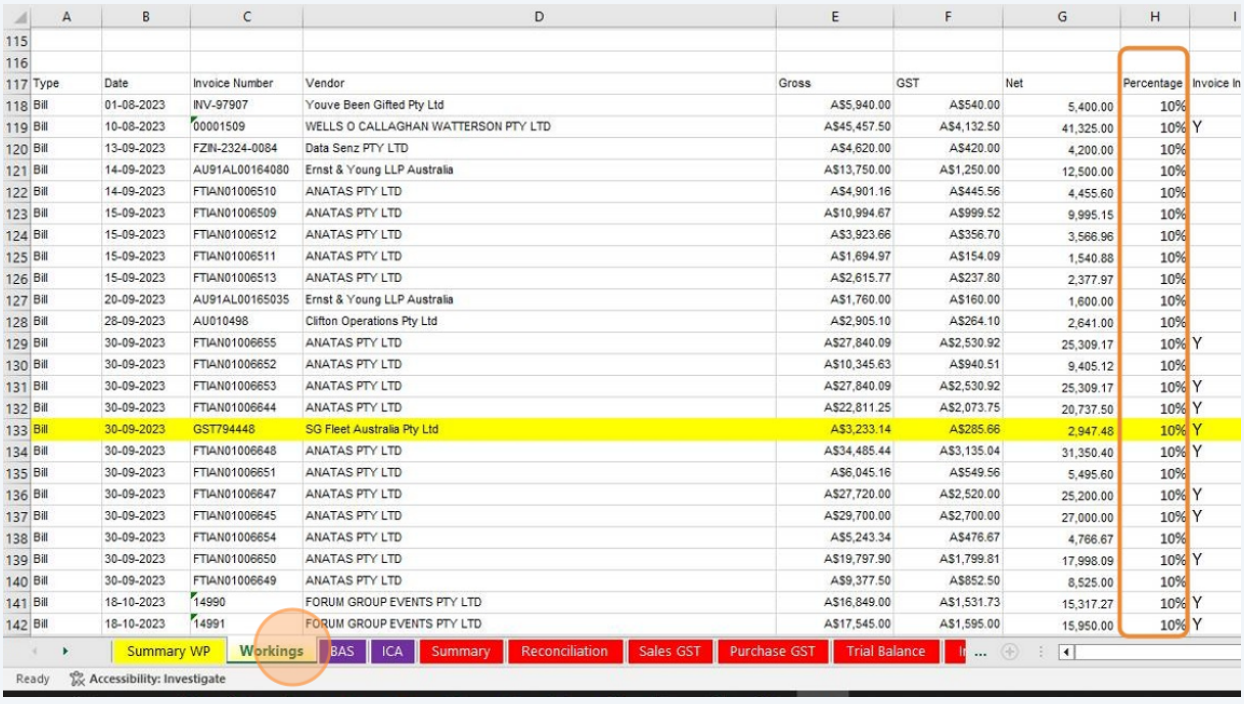
15 Go to Summary Tab>> on the workpapers file



16 Rename file as required per Quarter/Month



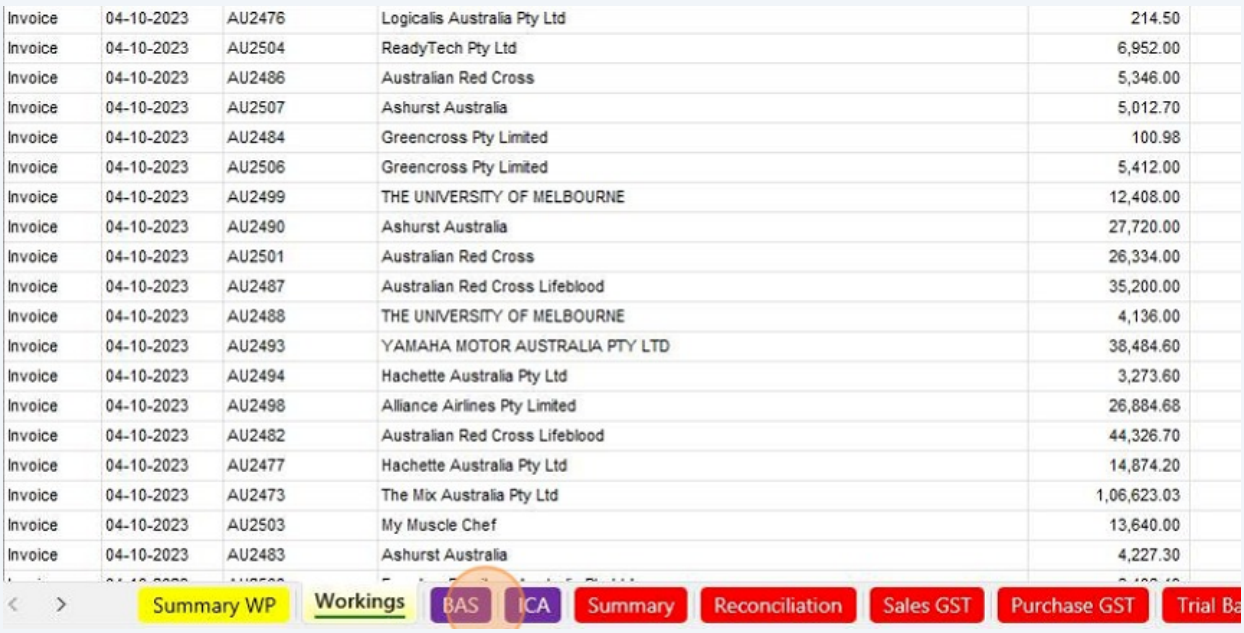
17 Go to Workings Tab >> List down the **Sales and Purchase data** provided by client >>
Calculate the GST % >> **If GST % is not equal to 10%** and if the amount is material >> Check **invoice and analyze for variance.**



Type	Date	Invoice Number	Vendor	Gross	GST	Net	Percentage	Invoice In
Bill	01-08-2023	INV-97907	Youve Been Gifted Pty Ltd	A$5,940.00	A$540.00	5,400.00	10%	
Bill	10-08-2023	00001509	WELLS O CALLAGHAN WATTERSON PTY LTD	A$45,457.50	A$4,132.50	41,325.00	10%	Y
Bill	13-09-2023	FZIN-2324-0084	Data Senz PTY LTD	A$4,620.00	A$420.00	4,200.00	10%	
Bill	14-09-2023	AU91AL00164080	Ernst & Young LLP Australia	A$13,750.00	A$1,250.00	12,500.00	10%	
Bill	14-09-2023	FTIAN01006510	ANATAS PTY LTD	A$4,901.16	A$445.56	4,455.60	10%	
Bill	15-09-2023	FTIAN01006509	ANATAS PTY LTD	A$10,994.67	A$999.52	9,995.15	10%	
Bill	15-09-2023	FTIAN01006512	ANATAS PTY LTD	A$3,923.66	A$356.70	3,566.96	10%	
Bill	15-09-2023	FTIAN01006511	ANATAS PTY LTD	A$1,694.97	A$154.09	1,540.88	10%	
Bill	15-09-2023	FTIAN01006513	ANATAS PTY LTD	A$2,615.77	A$237.80	2,377.97	10%	
Bill	20-09-2023	AU91AL00165035	Ernst & Young LLP Australia	A$1,760.00	A$160.00	1,600.00	10%	
Bill	28-09-2023	AU010498	Clifton Operations Pty Ltd	A$2,905.10	A$264.10	2,641.00	10%	
Bill	30-09-2023	FTIAN01006655	ANATAS PTY LTD	A$27,840.09	A$2,530.92	25,309.17	10%	Y
Bill	30-09-2023	FTIAN01006652	ANATAS PTY LTD	A$10,345.63	A$940.51	9,405.12	10%	
Bill	30-09-2023	FTIAN01006653	ANATAS PTY LTD	A$27,840.09	A$2,530.92	25,309.17	10%	Y
Bill	30-09-2023	FTIAN01006644	ANATAS PTY LTD	A$22,811.25	A$2,073.75	20,737.50	10%	Y
Bill	30-09-2023	GST794448	SG Fleet Australia Pty Ltd	A$3,233.14	A$285.66	2,947.48	10%	Y
Bill	30-09-2023	FTIAN01006648	ANATAS PTY LTD	A$34,485.44	A$3,135.04	31,350.40	10%	Y
Bill	30-09-2023	FTIAN01006651	ANATAS PTY LTD	A$6,045.16	A$549.56	5,495.60	10%	
Bill	30-09-2023	FTIAN01006647	ANATAS PTY LTD	A$27,720.00	A$2,520.00	25,200.00	10%	Y
Bill	30-09-2023	FTIAN01006645	ANATAS PTY LTD	A$29,700.00	A$2,700.00	27,000.00	10%	Y
Bill	30-09-2023	FTIAN01006654	ANATAS PTY LTD	A$5,243.34	A$476.67	4,766.67	10%	
Bill	30-09-2023	FTIAN01006650	ANATAS PTY LTD	A$19,797.90	A$1,799.81	17,998.09	10%	Y
Bill	30-09-2023	FTIAN01006649	ANATAS PTY LTD	A$9,377.50	A$852.50	8,525.00	10%	
Bill	18-10-2023	14990	FORUM GROUP EVENTS PTY LTD	A$16,849.00	A$1,531.73	15,317.27	10%	Y
Bill	18-10-2023	14991	FORUM GROUP EVENTS PTY LTD	A$17,545.00	A$1,595.00	15,950.00	10%	Y

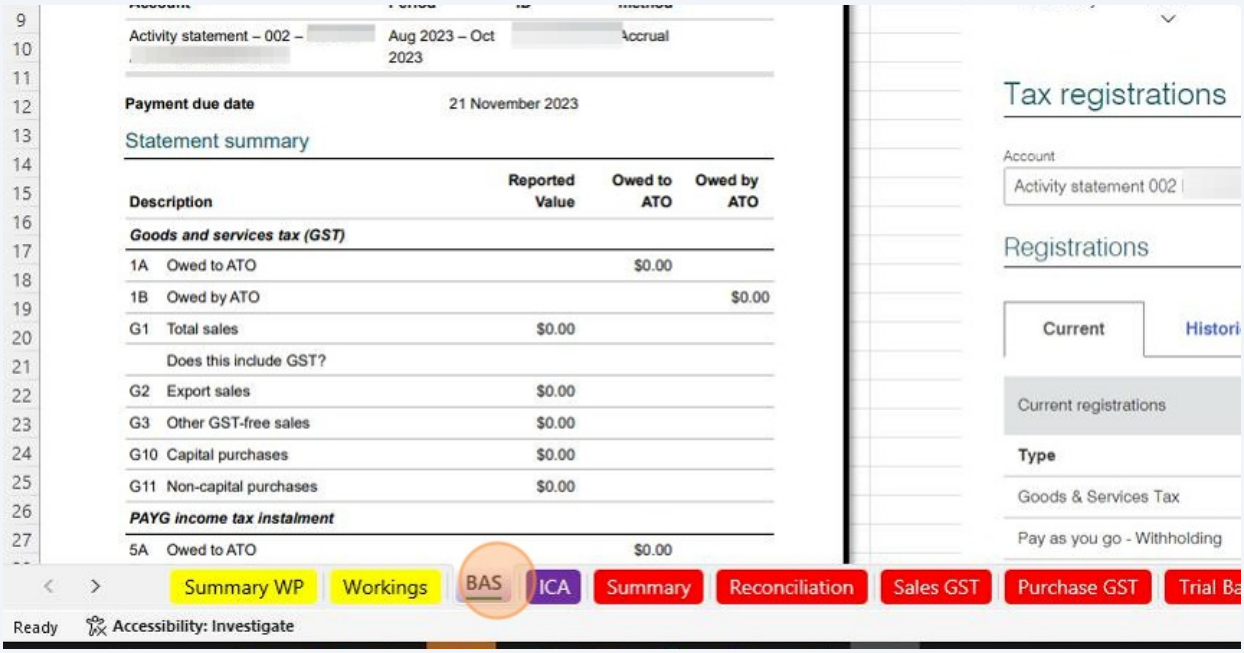
A helicopter view of Invoices is sufficient.
Where no analysis could be made for discrepancy in GST %, flag Sandy or Chelsea and raise a query.

18 Go to BAS Tab>> on the workpapers file



Invoice	04-10-2023	AU2476	Logicalis Australia Pty Ltd	214.50
Invoice	04-10-2023	AU2504	ReadyTech Pty Ltd	6,952.00
Invoice	04-10-2023	AU2486	Australian Red Cross	5,346.00
Invoice	04-10-2023	AU2507	Ashurst Australia	5,012.70
Invoice	04-10-2023	AU2484	Greencross Pty Limited	100.98
Invoice	04-10-2023	AU2506	Greencross Pty Limited	5,412.00
Invoice	04-10-2023	AU2499	THE UNIVERSITY OF MELBOURNE	12,408.00
Invoice	04-10-2023	AU2490	Ashurst Australia	27,720.00
Invoice	04-10-2023	AU2501	Australian Red Cross	26,334.00
Invoice	04-10-2023	AU2487	Australian Red Cross Lifeblood	35,200.00
Invoice	04-10-2023	AU2488	THE UNIVERSITY OF MELBOURNE	4,136.00
Invoice	04-10-2023	AU2493	YAMAHA MOTOR AUSTRALIA PTY LTD	38,484.60
Invoice	04-10-2023	AU2494	Hachette Australia Pty Ltd	3,273.60
Invoice	04-10-2023	AU2498	Alliance Airlines Pty Limited	26,884.68
Invoice	04-10-2023	AU2482	Australian Red Cross Lifeblood	44,326.70
Invoice	04-10-2023	AU2477	Hachette Australia Pty Ltd	14,874.20
Invoice	04-10-2023	AU2473	The Mix Australia Pty Ltd	1,06,623.03
Invoice	04-10-2023	AU2503	My Muscle Chef	13,640.00
Invoice	04-10-2023	AU2483	Ashurst Australia	4,227.30

19 Get **BAS/IAS Pre-filled report** from Tax agent portal>>> Then Paste it >> on BAS WP



Activity statement – 002 – [redacted] Aug 2023 – Oct 2023 [redacted] Accrual

Payment due date 21 November 2023

Statement summary

Description		Reported Value	Owed to ATO	Owed by ATO
Goods and services tax (GST)				
1A	Owed to ATO		$0.00	
1B	Owed by ATO			$0.00
G1	Total sales	$0.00		
	Does this include GST?			
G2	Export sales	$0.00		
G3	Other GST-free sales	$0.00		
G10	Capital purchases	$0.00		
G11	Non-capital purchases	$0.00		
PAYG income tax instalment				
5A	Owed to ATO		$0.00	

Tax registrations

Account

Activity statement 002

Registrations

Current | Histori

Current registrations

Type

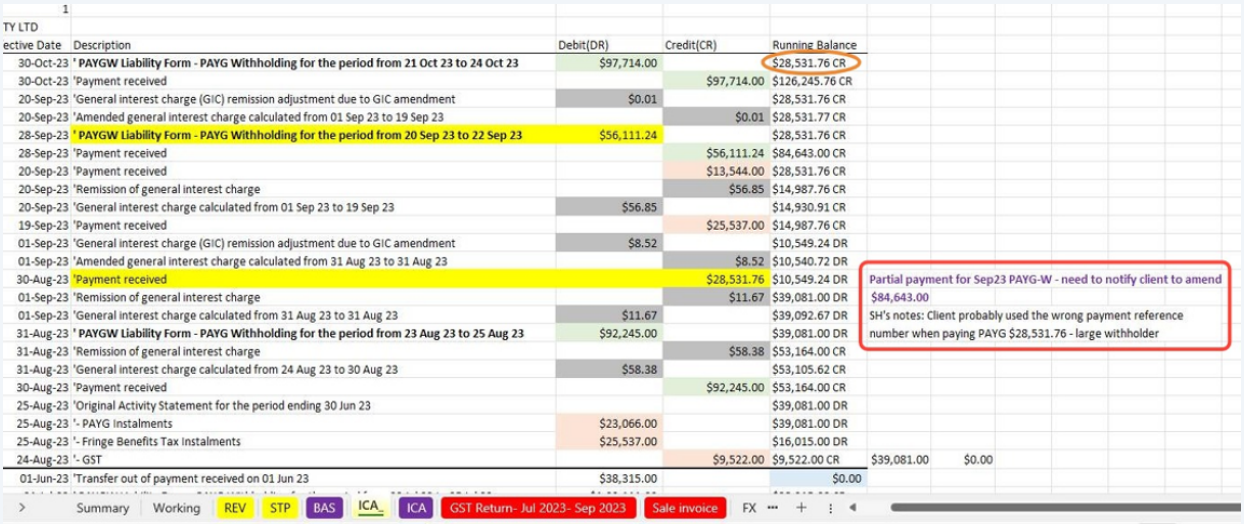
Goods & Services Tax

Pay as you go - Withholding

Refer "How to download reports from ATO guide?"

20 Get **Integrated Client account report as CSV** from Tax agent portal>>> Then Paste it >> on ICA WP.

In the current case, Client is having a credit balance in ICA, however it was to pay extra PAYG-W for a different period and should not be counted into this BAS.



TY LTD						
ective Date	Description	Debit(DR)	Credit(CR)	Running Balance		
30-Oct-23	'PAYGW Liability Form - PAYG Withholding for the period from 21 Oct 23 to 24 Oct 23	$97,714.00		$28,531.76 CR		
30-Oct-23	'Payment received		$97,714.00	$126,245.76 CR		
20-Sep-23	'General interest charge (GIC) remission adjustment due to GIC amendment	$0.01		$28,531.76 CR		
20-Sep-23	'Amended general interest charge calculated from 01 Sep 23 to 19 Sep 23		$0.01	$28,531.77 CR		
28-Sep-23	'PAYGW Liability Form - PAYG Withholding for the period from 20 Sep 23 to 22 Sep 23	$56,111.24		$28,531.76 CR		
28-Sep-23	'Payment received		$56,111.24	$84,643.00 CR		
20-Sep-23	'Payment received		$13,544.00	$28,531.76 CR		
20-Sep-23	'Remission of general interest charge		$56.85	$14,987.76 CR		
20-Sep-23	'General interest charge calculated from 01 Sep 23 to 19 Sep 23	$56.85		$14,930.91 CR		
19-Sep-23	'Payment received		$25,537.00	$14,987.76 CR		
01-Sep-23	'General interest charge (GIC) remission adjustment due to GIC amendment	$8.52		$10,549.24 DR		
01-Sep-23	'Amended general interest charge calculated from 31 Aug 23 to 31 Aug 23		$8.52	$10,540.72 DR		
30-Aug-23	'Payment received		$28,531.76	$10,549.24 DR	Partial payment for Sep23 PAYG-W - need to notify client to amend	
01-Sep-23	'Remission of general interest charge		$11.67	$39,081.00 DR	$84,643.00	
01-Sep-23	'General interest charge calculated from 31 Aug 23 to 31 Aug 23	$11.67		$39,092.67 DR	SH's notes: Client probably used the wrong payment reference	
31-Aug-23	'PAYGW Liability Form - PAYG Withholding for the period from 23 Aug 23 to 25 Aug 23	$92,245.00		$39,081.00 DR	number when paying PAYG $28,531.76 - large withholder	
31-Aug-23	'Remission of general interest charge		$58.38	$53,164.00 CR		
31-Aug-23	'General interest charge calculated from 24 Aug 23 to 30 Aug 23	$58.38		$53,105.62 CR		
30-Aug-23	'Payment received		$92,245.00	$53,164.00 CR		
25-Aug-23	'Original Activity Statement for the period ending 30 Jun 23			$39,081.00 DR		
25-Aug-23	'- PAYG Instalments	$23,066.00		$39,081.00 DR		
25-Aug-23	'- Fringe Benefits Tax Instalments	$25,537.00		$16,015.00 DR		
24-Aug-23	'- GST		$9,522.00	$9,522.00 CR	$39,081.00	$0.00
01-Jun-23	'Transfer out of payment received on 01 Jun 23	$38,315.00		$0.00		

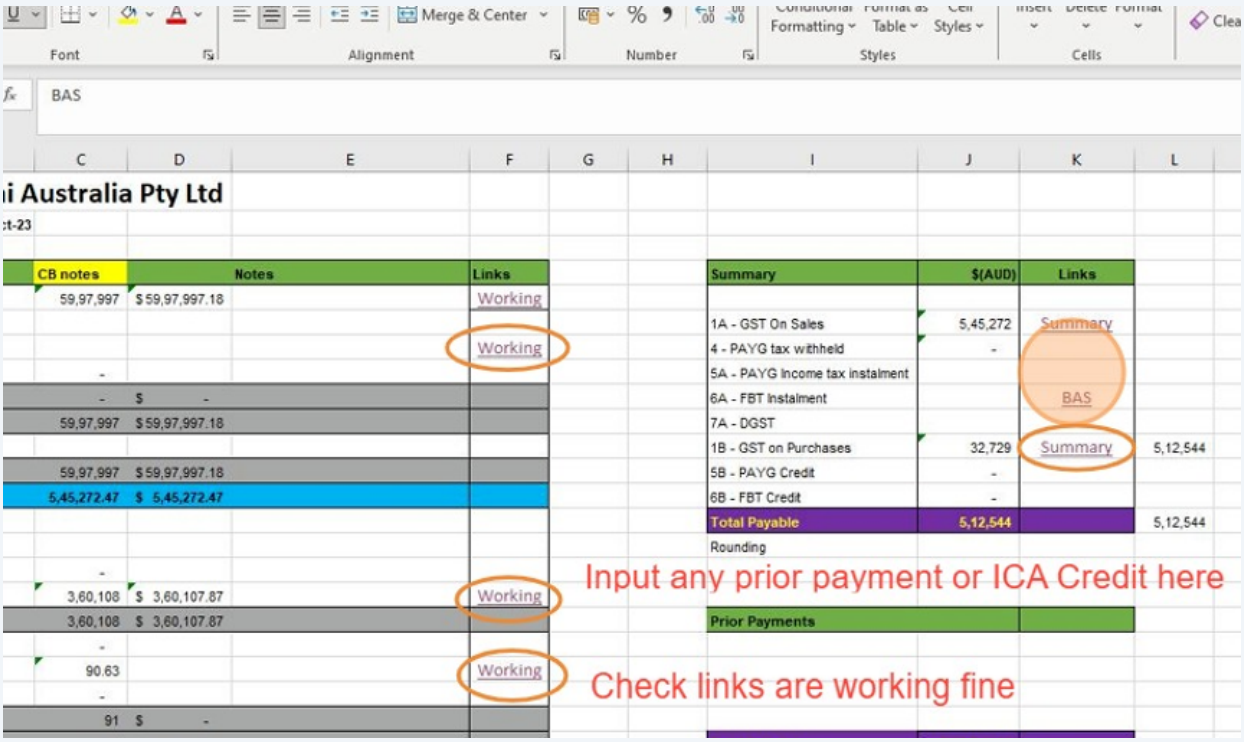
Summary | Working | REV | STP | BAS | ICA_ | ICA | GST Return- Jul 2023- Sep 2023 | Sale invoice | FX

Read ICA and update notes accordingly.
This should clearly specify what forms the credits in ICA. Mark payments against relevant activity of BAS/IAS. Notes in ICA basically serve reconciliation purpose.

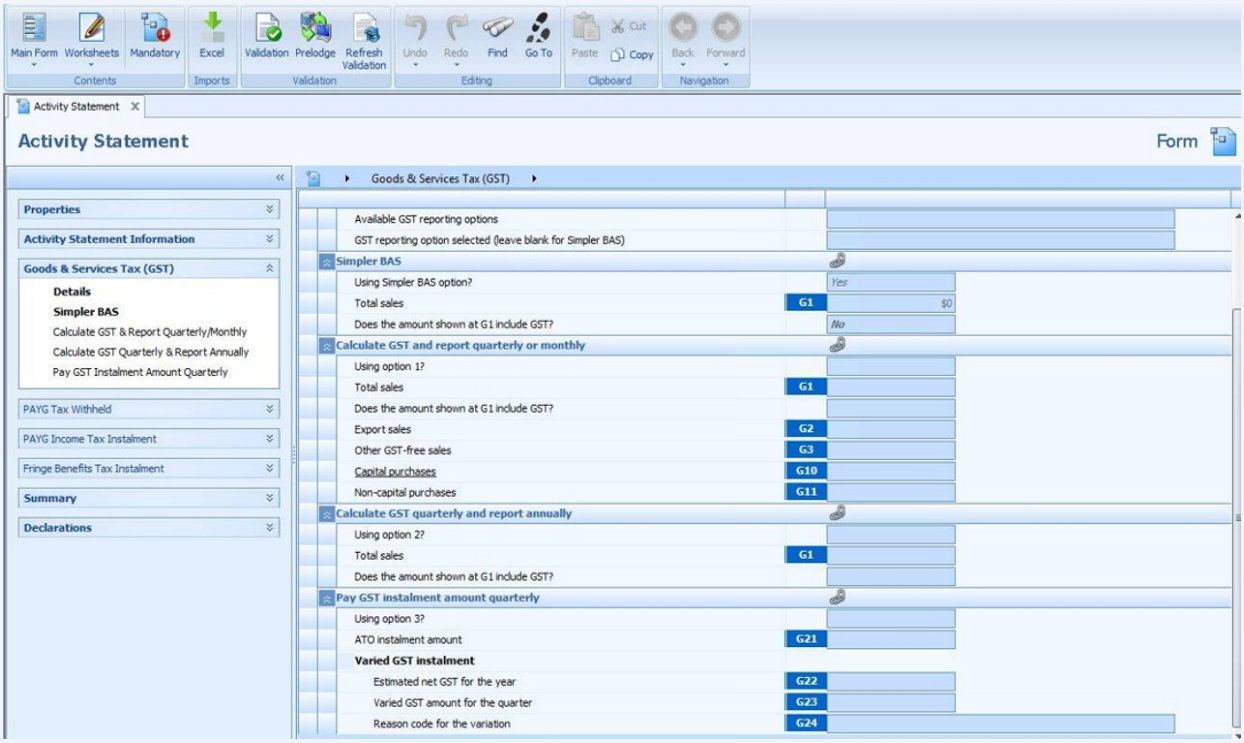
If the Client has PAYG Instalment>> Then you will get details of Gross revenue (for month/Quarter) or P&L or Income statement which needs to be updated on the working papers file and apply ATO percentage from IAS/BAS pre-fill report.

Go through the Checklist and ensure all Instructions and checkpoints are taken care off.

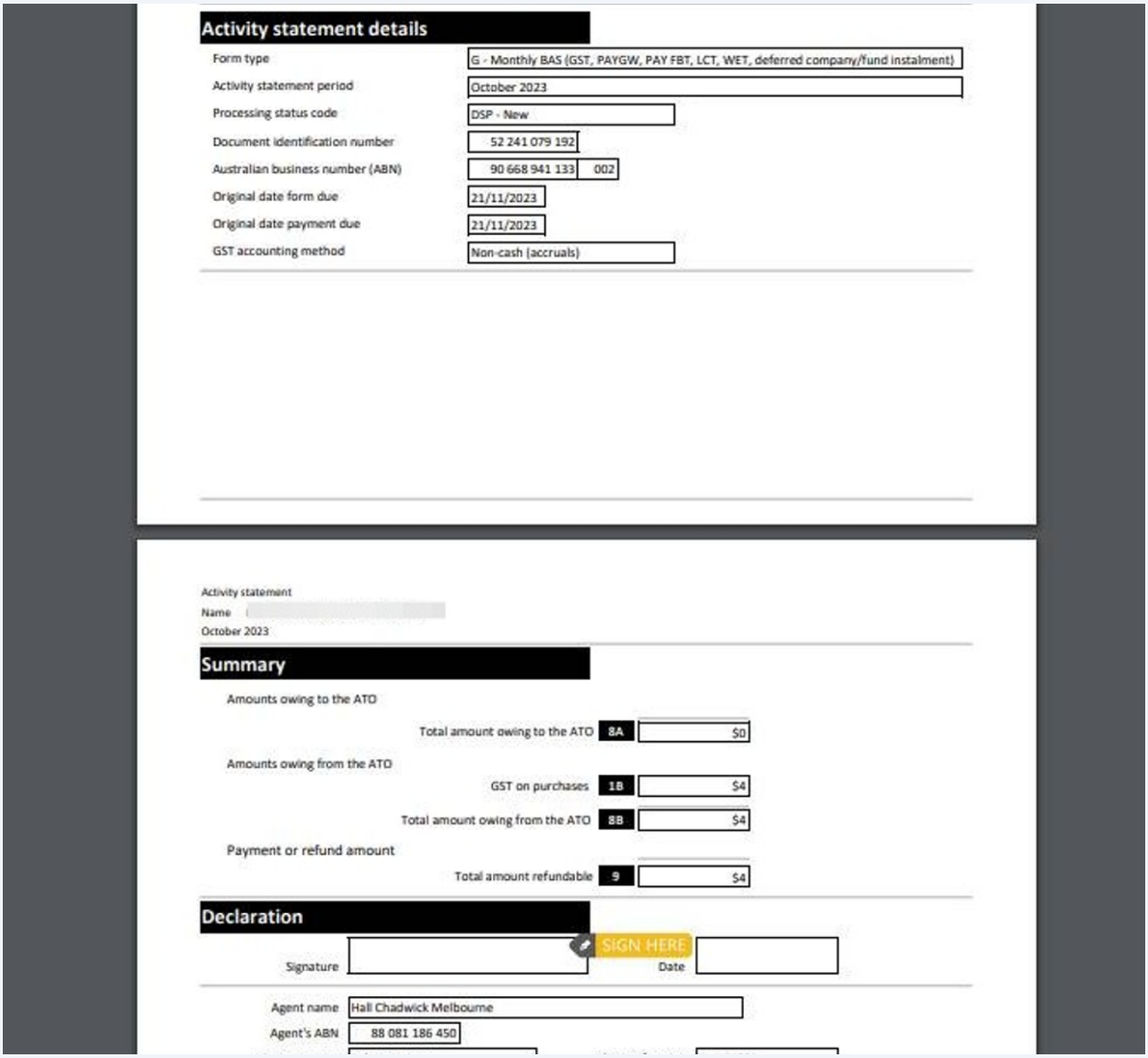
21 **Self-review** workpapers file and ensure **all links are fine and relevant documents** are posted in the WP



22 Once the WP is finalized>>> Go to APS Tax Manager>> Update the figures



23 Once figures are updated >> Go to APS Tax Manager>> Then print the file>>> Save it as **"Month/Quarter 20XX - IAS/BAS Signing Copy - Client Name".**



Activity statement details

Form type	G - Monthly BAS (GST, PAYGW, PAY FBT, LCT, WET, deferred company/fund instalment)
Activity statement period	October 2023
Processing status code	DSP - New
Document identification number	52 241 079 192
Australian business number (ABN)	90 668 941 133 002
Original date form due	21/11/2023
Original date payment due	21/11/2023
GST accounting method	Non-cash (accruals)

Activity statement
Name
October 2023

Summary

Amounts owing to the ATO

Total amount owing to the ATO	8A	$0

Amounts owing from the ATO

GST on purchases	1B	$4
Total amount owing from the ATO	8B	$4

Payment or refund amount

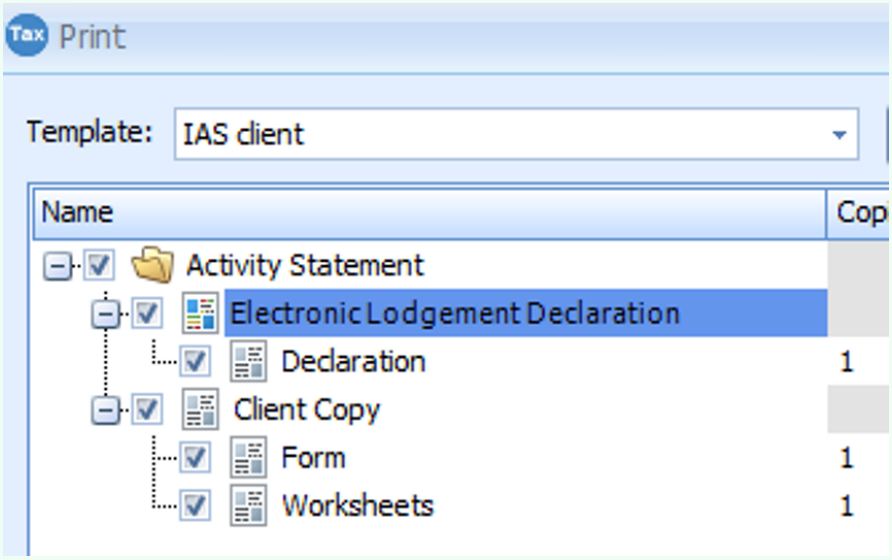
Total amount refundable	9	$4

Declaration

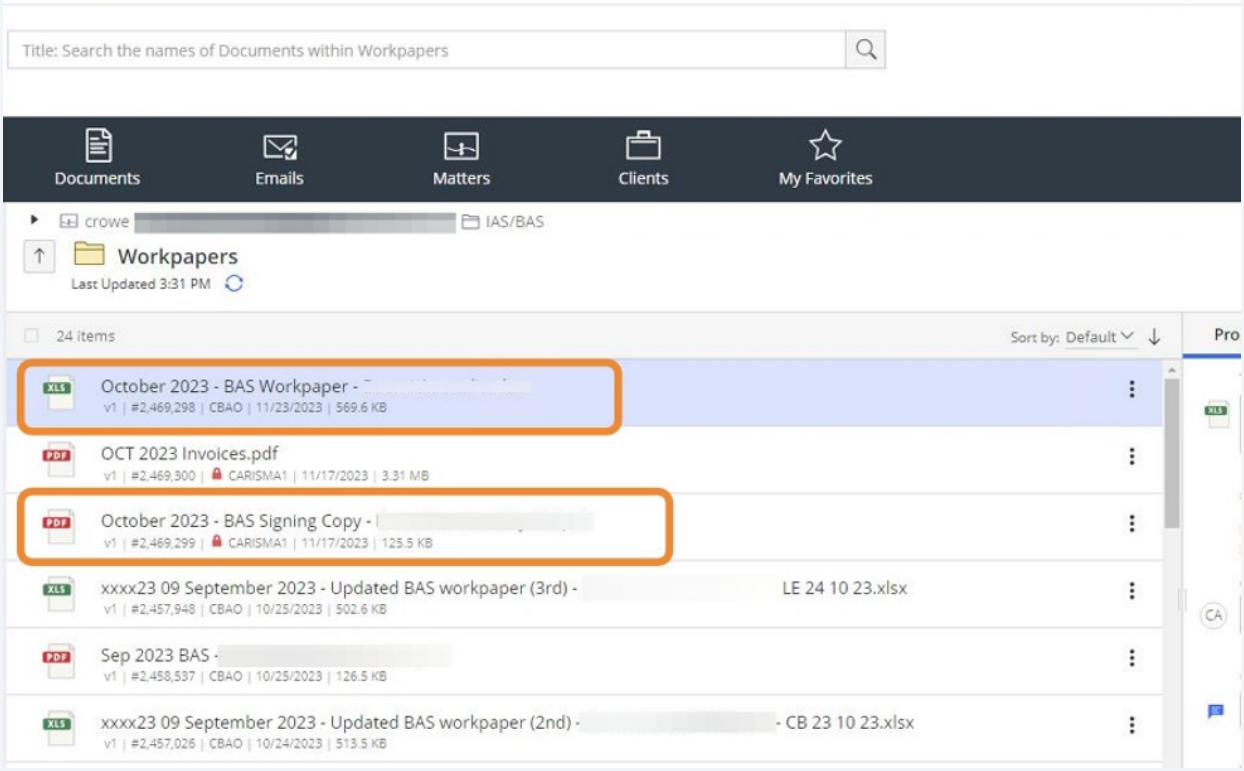
Signature SIGN HERE Date

Agent name Hall Chadwick Melbourne
Agent's ABN 88 081 186 450

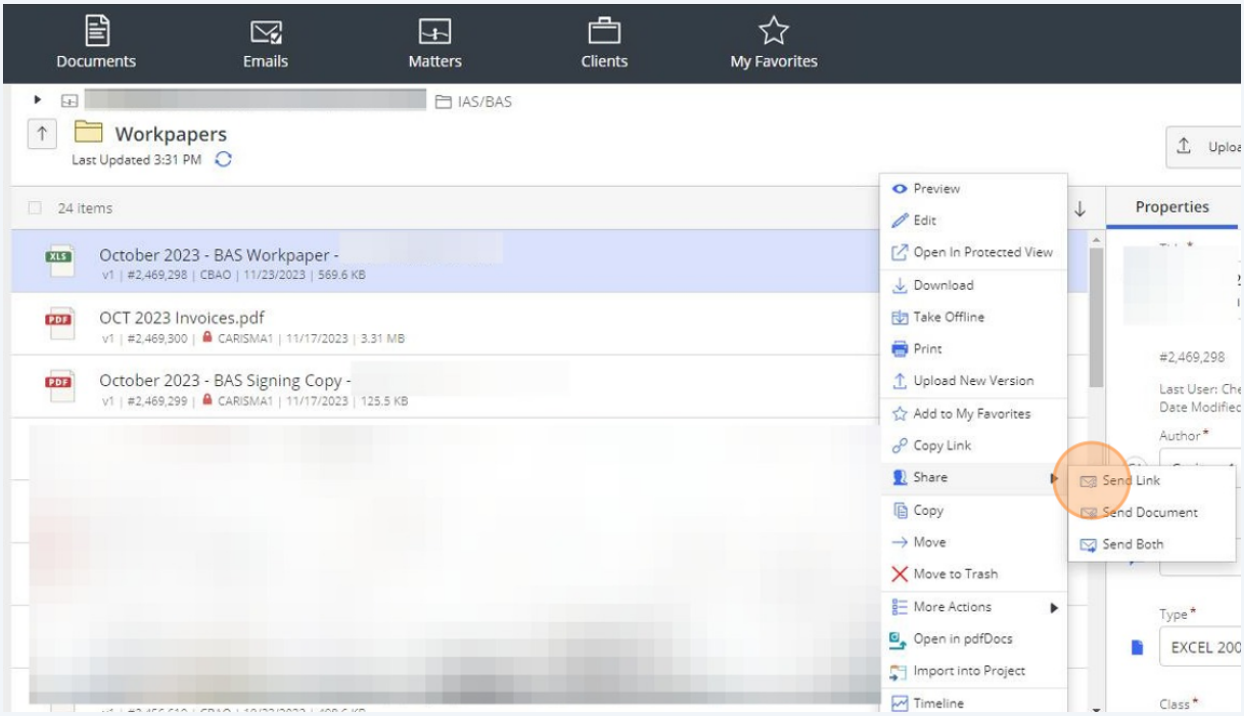
Please note when you generate the BAS signing copy from tax manager, please also tick the Electronic Lodgement Declaration as follows



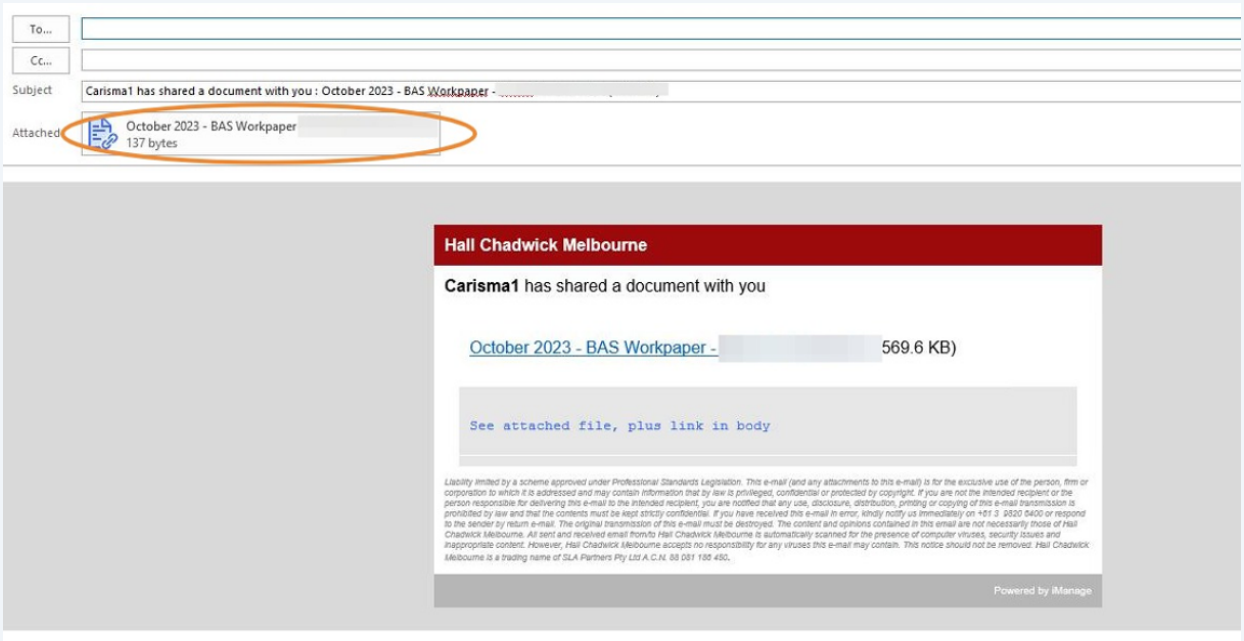
24 Drag and drop the workpapers file and Signing file in iManage.



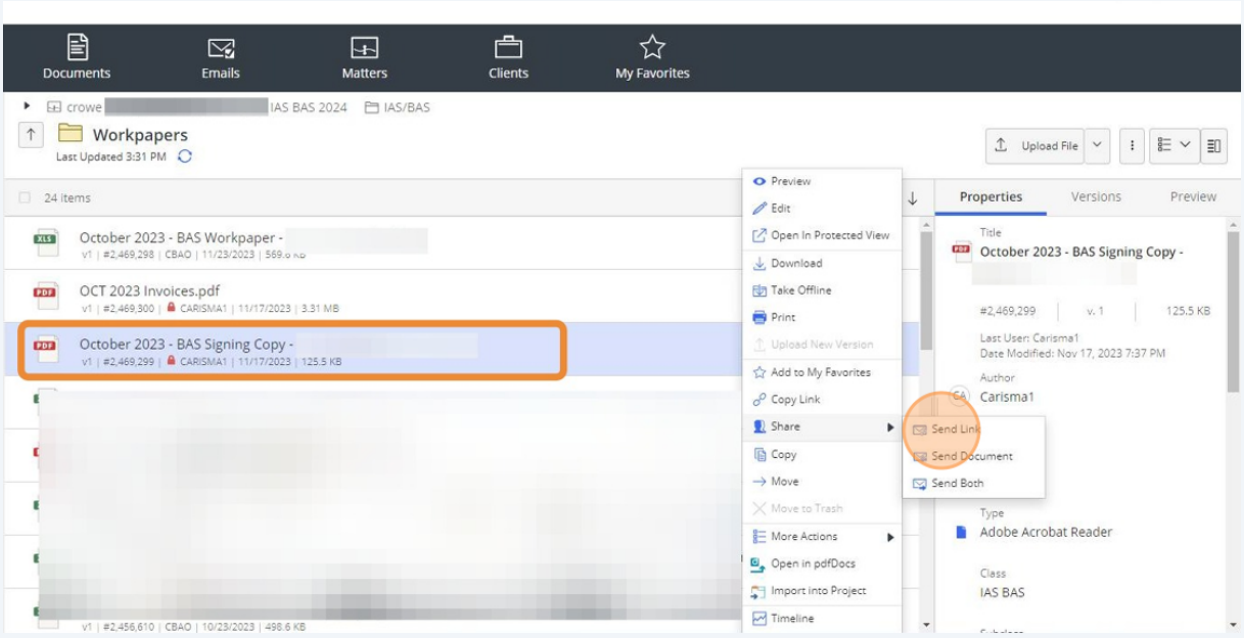
25 Select the Workpapers File >> Click 3 Dots>> Share>>> Then Share link



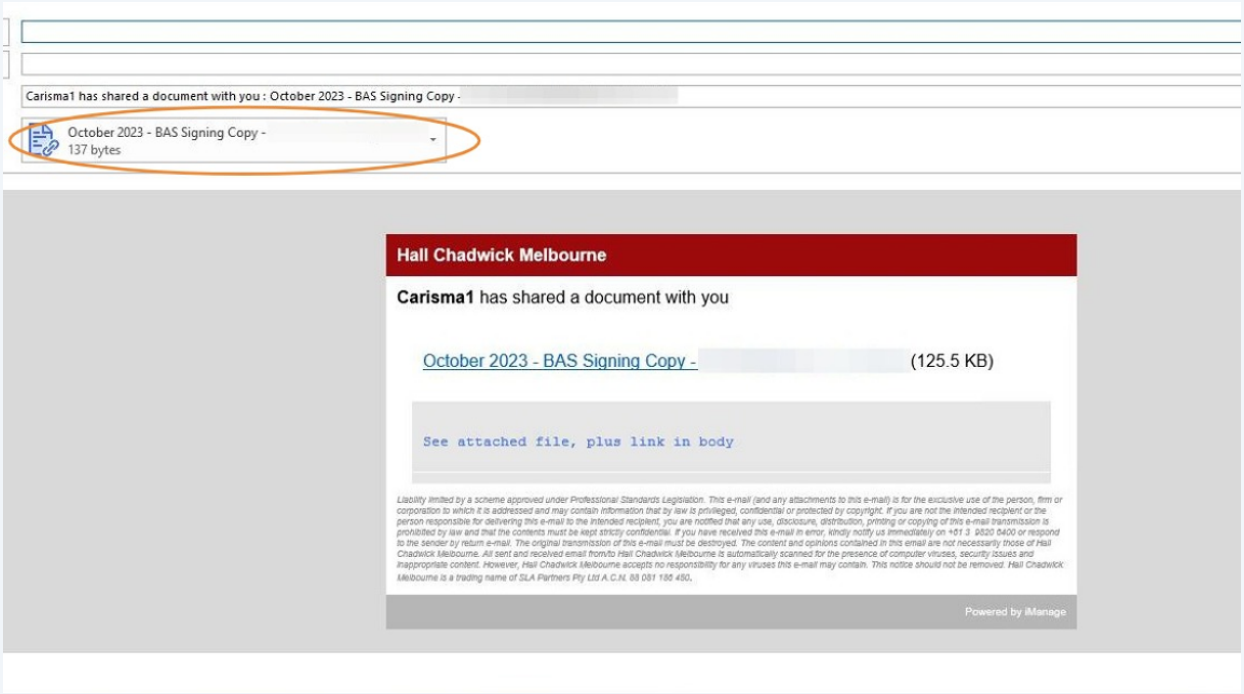
26 Once you share link>> a pop-up will open on your outlook with file attached



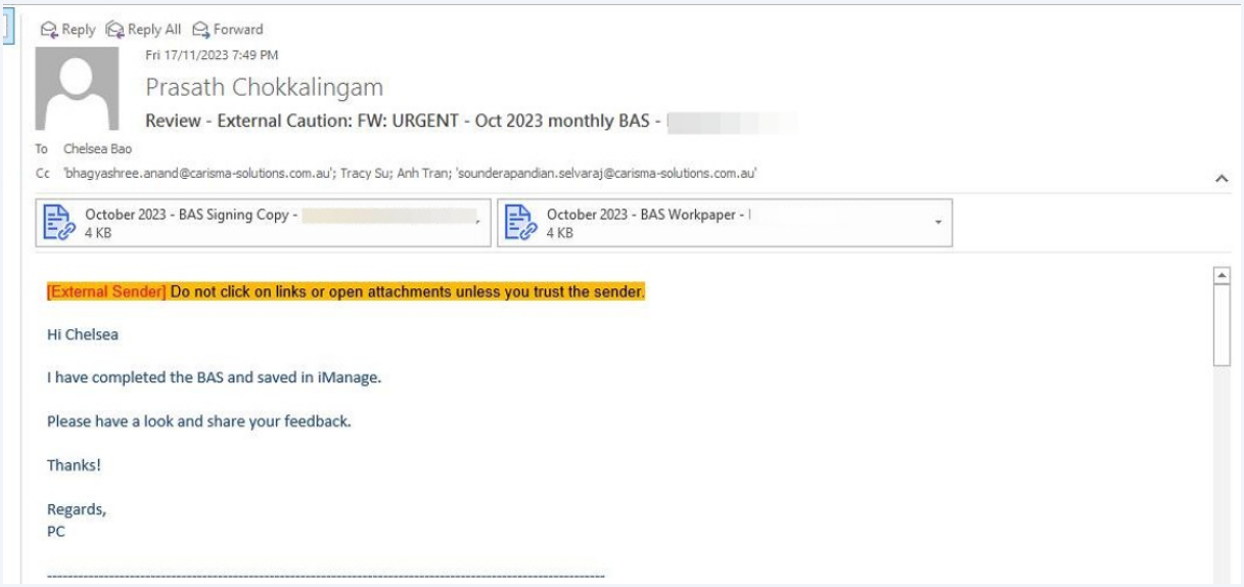
27 Select the Signing File >> Click 3 Dots>> Share>>> Then Share link



28 Once you share link>> a pop-up will open on your outlook with file attached



29 Drag and drop >>**The iManage linked file** on to the mail>> on the Draft mail (pg1)



30 Update the mail per workpaper summary and ensure **due dates are matching ATO**.

Read thoroughly the **entire mail and double check numbers** before sending for review.

