SITE READY THE DIGITAL KITBAG

BAS quarter checklist

A short list of what to gather before you lodge a quarterly BAS, or before you sit down with your bookkeeper. For GST-registered sole traders and small crews in Australia.

General information only, not tax, legal or financial advice. This checklist does not lodge a BAS and does not work out your figures.

Business name _____ ABN _____

Quarter ☐ Jul–Sep ☐ Oct–Dec ☐ Jan–Mar ☐ Apr–Jun

Financial year 20 ____ – 20 ____

GST basis ☐ Cash ☐ Accrual (non-cash) ☐ Not sure yet

Lodging ☐ Myself ☐ Through an agent

! Quarterly due dates (lodge and pay)

Quarter	Months	Due date
Q1	July – September	**28 October**
Q2	October – December	**28 February**
Q3	January – March	**28 April**
Q4	April – June	**28 July**

These are the standard dates for lodging and paying a quarterly BAS yourself. Your own due date is shown on your BAS.

> If a due date falls on a weekend or public holiday, you can lodge and pay on the next business day.

> Lodging online, or through a registered tax or BAS agent, may give you extra time. Agent dates can differ from the ones here, so check with your agent.

Source: ATO, Due dates for lodging and paying your BAS, checked 18/11/2026.

1 Before you add anything up

- ☐ I'm registered for GST, or I'm using this as a planning list. Registration is generally required once GST turnover reaches $75,000 (ATO). This checklist doesn't decide whether you need to register.
- ☐ I know whether I account for GST on a cash or an accrual (non-cash) basis. If unsure, I'll ask my agent before going further.
- ☐ Everything for the quarter is in one folder: bank statements, invoices issued, receipts and bills, any ATO letters.
- ☐ Last quarter's BAS is to hand, so I can see what went where.

2 Income

- ☐ **Cash basis:** I've listed the payments I actually received in the quarter.
- ☐ **Accrual basis:** I've listed the invoices I issued in the quarter, paid or not.
- ☐ Sales that are GST-free or input-taxed are marked, so GST isn't counted on them.
- ☐ Money that isn't business income is kept out: my own money put in, loans, transfers between my accounts.
- ☐ Each sale is listed once, not as both an invoice and a payment.

3 Purchases and running costs

- ☐ Purchases are for the same quarter, on the same cash or accrual basis as my income.
- ☐ I hold a tax invoice for each purchase over $82.50 including GST before claiming the GST on it (ATO).
- ☐ Mixed business and private use (phone, vehicle, home office) has been thought through. Only the business portion goes in (ATO).
- ☐ Personal spending and my own drawings are out.
- ☐ Purchases with no GST in the price aren't claimed as if they had GST.
- ☐ I've glanced at bank fees, interest and any refunds, and asked my agent where I'm unsure how they're treated.
- ☐ Any large or unusual purchase (a vehicle, a big tool, equipment) is flagged for my agent.

General information only, not tax, legal or financial advice. This does not lodge a BAS and is not a substitute for a registered tax agent or a BAS agent.

BAS quarter checklist continued

Quarter: _____

4 People you pay

- [ ] **Subcontractors:** I have each one's ABN on file. If a supplier doesn't quote an ABN, the ATO says you must withhold 47% and report it at W4. Ask your agent first.
- [ ] If I pay contractors, I've checked whether I need to lodge a Taxable payments annual report (TPAR). It's yearly, due 28 August, not part of the BAS (ATO).
- [ ] **Employees:** if I pay wages, my BAS has PAYG withholding labels: W1 (total wages) and W2 (amounts withheld). If I report through Single Touch Payroll, the ATO may pre-fill W1 and W2, and I check them against my payroll.
- [ ] **PAYG instalments:** if I've had an instalment notice, I know which option it uses (an amount at T7, or income at T1 times a rate) and that the result goes to 5A.

Related tool: the Subcontractor Compliance Pack (A$99 incl. GST).

5 Your figures, once you have them

Write them in whole dollars. The ATO asks for cents to be rounded down. **This checklist does not work these figures out.**

G1	1A	1B
Total sales	GST on sales	GST on purchases
$ _____	$ _____	$ _____

Only if they apply to you:

W1	W2	W4	T7
Total wages	Withheld from W1	No-ABN withholding	Instalment amount
$ _____	$ _____	$ _____	$ _____

- [ ] Figures checked against my records (or my agent's) before lodging.

6 Set aside, lodge, pay, save

- [ ] The amount owing is set aside, or I know how I'll pay it.
- [ ] BAS lodged, or sent to my agent, on: ___ / ___ / _____
- [ ] Paid by the due date: ___ / ___ / _____
- [ ] A copy of the lodged BAS and this checklist is saved in the quarter's folder.

Stop and get help if...

- you can't pay in full by the due date. Contact the ATO or a tax professional before the due date; payment plans are available (ATO).
- you're not sure whether you should be registered for GST, or which basis you use.
- a sale or purchase doesn't fit neatly (a vehicle, property, an asset sale, an overseas supplier).
- a subcontractor won't give you an ABN, or you're not sure if someone is a contractor or an employee.
- you've found a mistake on an earlier BAS, or you've had an ATO letter you don't understand.
- the figures look very different from last quarter and you can't see why.

A registered tax agent or BAS agent can help.

Want the sums done for you? The BAS & GST Workbook has income and expense logs that work out the GST, a BAS summary that gives G1, 1A and 1B in whole dollars on a cash or accrual basis, optional PAYG boxes (W1, W2, W4, T7), a weekly set-aside tracker and checks, including a tax invoice for purchases over $82.50. A$49 incl. GST, on Etsy. A registered tax agent has reviewed the template. That review is of the file, not tax advice about your business, and the workbook does not lodge a BAS.

Sources (ATO, all checked 18/11/2026)

Due dates for lodging and paying your BAS	Quarterly dates, next business day, extra time
How GST works	10%, $75,000 registration, cash or non-cash
When you can claim a GST credit	Tax invoice over $82.50, business portion
GST reporting methods	G1, 1A, 1B (Simpler BAS)
PAYG withholding	W1, W2, W4, 47% no-ABN, whole dollars
PAYG instalments on your activity statement	T7, T1 × T2, 5A
Taxable payments annual report	TPAR due 28 August

General information only, not tax, legal or financial advice. This does not lodge a BAS and is not a substitute for a registered tax agent or a BAS agent. ATO rules change: if this sheet and an ATO page disagree, the ATO page wins.

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