

EXAMPLE: Business activity statement

'My Business' has chosen Option 1 for reporting GST. Refer to the completed cash receipts and cash payments books on pages 44 and 42 for the source of the figures used in the 'Option 1' GST calculations.

Front of activity statement

A

My Business
2003 Bass Road
Mt Pleasant NSW

Office use only



Business activity statement

Document ID
ABN
Form due on
Payment due on
GST accounting method
Contact phone number 0255512345
Contact person who completed the form my name

- When completing this form, please
- use a BLACK pen only (to help with processing)
 - leave boxes blank if not applicable (do not use N/A, NIL)
 - show whole dollars only (do not show cents)
 - do not use symbols such as +, -, /, \$

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** \$ 26000

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

Export sales **G2** \$

Other GST-free sales **G3** \$ 8350

Capital purchases **G10** \$ 16500

Non-capital purchases **G11** \$ 1690

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

Option 2: Calculate GST quarterly and report annually

Total sales **G1** \$

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

Option 3: Pay GST instalment amount quarterly

G21 \$ 350

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

Estimated net GST for the year **G22** \$

Varied amount for the quarter **G23** \$

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

Reason code for variation **G24**

NAT 4189-4.2004

Methods of payment



BPAY: contact your financial institution to make this payment from your cheque or savings account. Quote biller code 75556 and your EFT code (shown on the front of the payment slip) as the customer reference number.

Direct credit: you can electronically transfer funds to the Tax Office's direct credit bank account using online banking facilities. Use BSB 093 003, Account number 316 385 and your EFT code. Phone 1800 815 886 for assistance if required.

Direct debit: have your payment deducted from your financial institution account (not credit cards). Phone 1800 802 308 for a direct debit request form and/or details.

Mail payments: mail the payment slip together with your cheque or money order using the envelope provided. Please do not use pins or staples. Do not send cash. See below for cheque information.

Post office: payments can be made at any post office by cash, cheque or EFTPOS (where available and subject to daily limits). A \$3,000 limit applies to cash payments. Your payment slip must be presented with your payment.

Cheques/money orders should be for amounts in Australian dollars and payable to 'Deputy Commissioner of Taxation'. Cheques should be crossed 'Not Negotiable'. Payments cannot be made by credit card, or in person at any Tax Office branch or shopfront.

Back of activity statement

| PAYG tax withheld | | PAYG income tax instalment | |
|--|---------------|--|---------------|
| Total salary, wages and other payments | W1 \$ 9 0 0 | Complete Option 1 OR 2 (indicate one choice with X) | |
| Amount withheld from payments shown at W1 | W2 \$ 2 0 5 | <input checked="" type="checkbox"/> Option 1: Pay a PAYG instalment amount quarterly | |
| Amount withheld where no ABN is quoted | W4 \$ | T7 \$ 1,100 | |
| Other amounts withheld (excluding any amount shown at W2 or W4) | W3 \$ | Write the T7 amount at 5A in the Summary section below OR if varying this amount, complete T8, T9, T4 | |
| Total amounts withheld (W2 + W4 + W3) | W5 \$ 2 0 5 | Estimated tax for the year T8 \$ | |
| Write the W5 amount at 4 in the Summary section below | | Varied amount for the quarter T9 \$ | |
| | | Write the T9 amount at 5A in the Summary section below | |
| | | Reason code for variation T4 | |
| | | OR | |
| | | <input type="checkbox"/> Option 2: Calculate PAYG instalment using income times rate | |
| | | PAYG instalment income T1 \$ | |
| | | T2 \$ 5.00 % | |
| | | OR | |
| | | New varied rate T3 % | |
| | | T1 x T2 (or x T3) T11 \$ | |
| | | Write the T11 amount at 5A in the Summary section below | |
| | | Reason code for variation T4 | |
| Amounts you owe the Tax Office | | Amounts the Tax Office owes you | |
| GST on sales or GST instalment | 1A \$ 1 6 0 0 | GST on purchases | 1B \$ 1 5 9 5 |
| PAYG tax withheld | 4 \$ 2 0 5 | Do not complete 1B if using GST instalment amount (Option 3) | |
| PAYG income tax instalment | 5A \$ 1 1 0 0 | Credit from PAYG income tax instalment variation | 5B \$ |
| Deferred company/fund instalment | 7 \$ | | |
| 1A + 4 + 5A + 7 | 8A \$ 2 9 0 5 | 1B + 5B | 8B \$ |
| Payment or refund? | | | |
| Is 8A more than 8B? <input checked="" type="checkbox"/> Yes, then write the result of 8A minus 8B at 9. This amount is payable to the Tax Office. | | Your payment or refund amount | |
| (indicate with X) | | 9 \$ 1 3 1 0 | |
| <input type="checkbox"/> 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). | | 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. | | Please return this completed form to | |
| Signature _____ Date / / | | HRS MINS | |
| | | Please estimate the time taken to complete this form. Include the time taken to collect any information. | |

Refer to the completed worker payment record on page 17 for the source of these figures.

Refer to the completed cash receipts and cash payment books on pages 42 and 44 for the source of the figures used at labels 1A and 1B.

Refer to PAYG instalments – how to complete your activity statement (NAT 7393) for information on how to use these options.

Activity statement instructions are available from www.ato.gov.au or can be ordered by phoning 13 28 66. The Tax Office is authorised by the tax laws to collect this information to administer those laws and may pass information to other government agencies. More information about privacy and access to your tax information is available from www.ato.gov.au



PAYMENT ADVICE 60

000 156 03

97 999 999 999

My name

Australian Taxation Office
Locked Bag 1793
PENRITH NSW 1793