



Correcting GST errors

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Correcting GST errors

Explains when businesses can correct GST errors in a later business activity statement.

- [How to correct GST errors](#)
- [What is a GST error](#)
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How to correct GST errors

If you make a mistake (that fits the definition of a [GST error](#)) when reporting GST on an earlier BAS (business activity statement), you can correct that error on a later BAS if you meet certain conditions.

Generally, it is easier to correct a GST error on a later BAS than to revise an earlier period. Revising an earlier period that contains an error can incur penalties or general interest charge (GIC).

You can only correct a GST error in a later BAS, if the later BAS is lodged during the [period of review](#) ([/business/business-activity-statements-\(bas\)/in-detail/guide-to-self-assessment-for-indirect-taxes/?page=5#Period_of_review](/business/business-activity-statements-(bas)/in-detail/guide-to-self-assessment-for-indirect-taxes/?page=5#Period_of_review)), for the earlier period in which the error was

made.

You cannot correct an error to claim additional GST credits where the 4 year [time limit for claiming those GST credits \(/Business/GST/In-detail/Managing-GST-in-your-business/Reporting,-paying-and-activity-statements/Time-limits-on-GST-credits-and-refunds/\)](#) has expired.

What is a GST error

- <https://www.ato.gov.au/Business/GST/In-detail/Managing-GST-in-your-business/Reporting,-paying-and-activity-statements/Correcting-GST-errors/?page=2> (<https://www.ato.gov.au/Business/GST/In-detail/Managing-GST-in-your-business/Reporting,-paying-and-activity-statements/Correcting-GST-errors/?page=2>).
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A GST error is a mistake you made in working out your GST net amount on your BAS that would, if it was the only mistake that you made, result in you:

- reporting or paying too much GST (credit error)
- reporting or paying too little GST (debit error).

To be a GST error, the mistake must relate to an amount of GST, GST credit or GST adjustment.

A GST error does not include an error relating to fuel tax credits, wine equalisation tax or luxury car tax.

Example: GST error only relates to the GST, GST credit or GST adjustment

In working out the GST net amount for the monthly reporting period ending 30 June, Bronlynn inadvertently reported GST payable of \$1,000 instead of \$100 on a taxable sale. That is, the price of the taxable sale was \$1,100 (GST-inclusive). The GST error is the overpaid GST (that is, \$900), not the price of the taxable sale (that is, \$1,100).

What is not a GST error

The following are **not** included in the definition of a GST error:

- claiming a GST credit on a later BAS
- a GST adjustment
- a GST restricted refund

Claiming a GST credit on a later BAS

Claiming a GST credit on a later BAS because you failed to claim it in an earlier BAS is not a GST error. If you did not claim a GST credit for a purchase at the time when you were entitled to claim it (for example, you were not aware that you had a tax invoice) you are entitled to claim it on a later BAS.

A 4 year time limit ([/Business/GST/In-detail/Managing-GST-in-your-business/Reporting,-paying-and-activity-statements/Time-limits-on-GST-credits-and-refunds/](#)), generally applies to GST credit claims.

GST adjustments

You make a GST adjustment ([/Business/GST/In-detail/Managing-GST-in-your-business/Reporting,-paying-and-activity-statements/Making-adjustments-on-your-activity-statements/](#)) if a change occurs that affects the amount of GST payable for a sale or the GST credit you are entitled to for a purchase.

Making GST adjustments is different from correcting GST errors. A GST adjustment relates to a reported sale or purchase that was correct at the time of lodgment, whereas a GST error relates to an amount that was incorrect at the time of lodgment.

However, where you overlooked an adjustment or incorrectly worked out the amount of the adjustment in an earlier tax period, you have made a GST error, and this error could be corrected in a later tax period subject to the applicable time and value limits.

GST restricted refunds

We use the term 'GST restricted refund' when you report an amount of excess GST but you are not entitled to a refund or to amend the period for of this excess amount as it would result in a windfall gain. This can occur when you incorrectly treat a GST-free or input taxed sale as taxable or when you miscalculate the GST payable (for example, miscalculating the GST for the sale of a property under the margin scheme) or for any other reason. The refund of the excess GST is restricted if you included the incorrect GST in the sale price and did not reimburse it to your customers. This is to ensure that businesses do not get a windfall gain. Where there is a GST restricted refund there is no GST error.

Types of GST errors

- <https://www.ato.gov.au/Business/GST/In-detail/Managing-GST-in-your-business/Reporting,-paying-and-activity-statements/Correcting-GST-errors/?page=3> (<https://www.ato.gov.au/Business/GST/In-detail/Managing-GST-in-your-business/Reporting,-paying-and-activity-statements/Correcting-GST-errors/?page=3>).
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There are two types of GST errors you can make – a credit error or a debit error.

Credit error

You make a credit error if you make an error in working out your GST net amount that results in you reporting or paying too much GST for the reporting period.

Examples of credit errors include:

- reporting a GST sale twice
- overstating the GST on sales (for example, reporting a larger figure for GST on sales than the correct amount) and the refund of the overstated GST is not restricted.
- omitting or understating a decreasing GST adjustment or overstating an increasing GST adjustment.

You can correct a credit error on a later BAS if it is within the credit error time limit. Credit errors are not subject to value limits.

For more information on correcting GST errors, see [LI 2023/32 \(/law/view/document?docid=OPS/LI202332/00001\)](#). *A New Tax System (Goods and Services Tax) (Correcting GST Errors) Determination 2023*

Credit error time limit

You can correct a credit error on a later BAS that is lodged within the period of review for the earlier reporting period.

The period of review starts on the day you lodge your BAS and ends four years and one day later.

If a credit error relates to GST credits, there is an additional time limit. You cannot correct an error to claim additional GST credits where the 4 year time limit for claiming those GST credits (/Business/GST/In-detail/Managing-GST-in-your-business/Reporting,-paying-and-activity-statements/Time-limits-on-GST-credits-and-refunds/) has expired.

Example: 4-year period of review

ABC Ltd, a business that lodges monthly BAS, made a GST error in the September 2022 reporting period that resulted in an overstatement of its assessed net GST amount for that period. The BAS was lodged and the net amount assessed on 3 October 2022. ABC Ltd can correct that GST error on a BAS if it lodges that BAS on or before 4 October 2026.

Debit error

You can make a debit error if you make an error in working out your net amount that results in you reporting or paying too little GST for the reporting period. Examples of debit errors include:

- failing to include GST on a taxable sale
- understating the GST on sales (for example, reporting a lesser amount for GST on sales, rather than the correct amount)
- overstating GST credits (for example, claiming GST credits for a purchase twice)
- omitting or understating an increasing GST adjustment or overstating a decreasing GST adjustment.

You can correct a debit error on a later BAS if the following conditions apply for each debit error:

- the debit error is within the debit error time limit
- the net sum of the debit errors is within the debit error value limit
- the debit error is **not** as a result of recklessness or intentional disregard of a GST law.

Debit error time limit

Time limits apply for the correction of a debit error from the time the debit error **occurred** (not when it was discovered).

You can only correct a debit error on a later BAS if it is lodged within the debit error time limit that corresponds with your current GST turnover as shown in the table below.

Table 1: Debit error time limit

Current GST turnover	Debit error time limit
Less than \$20 million	The debit error must be corrected on a BAS that is lodged within 18 months of the due date of the BAS in which the error was made.
\$20 million or more	The debit error must be corrected on a BAS that is lodged within 12 months of the due date of the BAS in which the error was made.

If the debit error time limit has expired, you need to revise the period that contains the error if the period of review has not yet expired.

For more information on GST turnover, see [GSTR 2001/7 \(/law/view/document?Docid=GST/GSTR20017/NAT/ATO/00001&PiT=99991231235958\)](#). *Goods and services tax: meaning of GST turnover, including the effect of section 188-25 on projected GST turnover.*

Example: Debit error is within the debit error time limit

While preparing its October 2023 BAS, X Pty Ltd (a monthly lodger with current GST turnover below \$20 million) discovers a debit error of \$5,000 on its BAS lodged for the September 2022 reporting period.

The debit error can only be corrected on a BAS that is lodged within 18 months of the due date for lodging the BAS for the reporting period in which the error was made. The due date for lodging the BAS in which the debit error was made was 21 October 2022. Eighteen months from that date is 21 April 2024.

If the debit error meets all other conditions, X Pty Ltd can correct the \$5,000 error on its October 2023 BAS, which it lodges on 21 November 2023, as this is within 18 months of the due date for lodgment of the BAS for the reporting period in which the error was made.

Example: Debit error is outside the debit error time limit

Jiesi has a current GST turnover of less than \$20 million and lodges her BAS quarterly. She lodges her BAS for the September 2023 reporting period late, lodging it on 12 December 2023 instead of by 28 October 2023. In preparing the September 2023 BAS she discovers a debit error made on her BAS for the March 2022 reporting period.

The debit error can only be corrected on a BAS that is lodged within 18 months of the due date for lodging the BAS for the reporting period in which the error was made, which was 28 April 2022. Eighteen months from that date is 28 October 2023.

If Jiesi had lodged her September 2023 BAS by 28 October 2023 (the due date) she could have corrected the debit error. However, as she lodged it on 12 December 2023 (after the due date), she is outside the debit error time limit and cannot correct the error in her September 2023 BAS.

Debit error value limit

You can correct a debit error to the extent that the net sum of the debit errors is within the debit error value limit that corresponds with your current GST turnover, as shown in the table below.

The net sum of the debit errors is the sum of one or more debit errors less the sum of any credit errors that you include on the same BAS.

Table 2: Debit error value limit

Current GST turnover	Debit error value limit
Less than \$20 million	Less than \$12,500
\$20 million to less than \$100 million	Less than \$25,000
\$100 million to less than \$500 million	Less than \$50,000
\$500 million to less than \$1 billion	Less than \$100,000
\$1 billion and over	Less than \$560,000

If the net sum of the debit errors exceeds your debit error value limit, you can correct the debit error or errors up to the value limit and revise the balance in the period in which the error(s) was made. You cannot correct the amount that exceeds the debit error value limit on a subsequent BAS.

Single debit error

If you have a single debit error to correct, you can correct that error on a later BAS up to the relevant debit error value limit. You will need to revise the period in which the debit error was made for the amount that exceed the debit error value limit.

Example: A debit error that exceeds the debit error value limit

Greg's Garage has a current GST turnover of less than \$20 million. When preparing its December 2023 quarterly BAS, Greg's Garage discovered that it made a debit error of \$15,000 in working out their net amount on an earlier BAS. Greg's Garage is within the debit error time limit and corrects the debit error up to the debit error value limit amount of \$12,500 on its December 2023 quarterly BAS. It cannot correct the excess amount of \$2,500 on its next BAS (the quarter ending 31 March 2024). Greg's Garage must correct the debit error relating to the excess amount of \$2,500 by revising the earlier period.

Multiple debit errors

If you have multiple debit errors to correct, you can correct the total amount of the debit errors on a later BAS up to the relevant debit error value limit. You will need to revise the earlier periods in which the debit errors were made for any amounts that exceed the debit error value limit.

Example: Net sum of the debit errors exceeds the debit error value limit

Serge's Auto Pty Ltd has a current GST turnover of \$5 million and lodges its BAS quarterly. As part of its year-end review for the 2024 income year (conducted at the end of August 2024), it identifies two debit errors both made in the September 2023 reporting period, one for \$9,000 and one for \$5,000.

The net sum of the debit errors ($\$9,000 + \$5,000 = \$14,000$) exceeds the relevant debit error value limit of \$12,500. Serge's Auto Pty Ltd can only correct the debit errors up to \$12,500 in a later reporting period. Serge's Auto Pty Ltd decides to

correct the first debit error of \$9,000 and \$3,500 out of the \$5,000 of the second debit error (assuming all other conditions for correcting a debit error are satisfied) in its September 2024 BAS.

The balance of \$1,500 from the second debit error must then be corrected in the earlier reporting period in which the error was made. That is, Serge's Auto Pty Ltd must revise the September 2023 reporting period to increase its assessed net amount by \$1,500.

Alternatively, Serge's Auto Pty Ltd may choose not to correct one or both of the debit errors in a later BAS and revise the September 2023 reporting period to increase its assessed net amount by the relevant amount.

Multiple debit and credit errors

If you have multiple debit and credit errors to correct on a later BAS, you offset the sum of the debit errors by the sum of the credit errors to work out the net sum of the debit errors. You can correct the net sum of the debit errors up to the relevant value limit. You will need to revise the earlier period in which the debit errors were made for any amounts exceeding the debit error value limit.

Example: Net sum of the debit errors is within the debit error value limit

Mikaela's Tea House has a current GST turnover of \$10 million and lodges monthly BAS. On 11 November 2023, while preparing the BAS for the October 2023 period Mikaela discovers the following GST errors:

Summary of Mikaela's Tea House's GST errors

Reporting period	GST error	Debit error	Credit error
December 2020	Double counted taxable sales	-	\$10,000
September 2022	Over-claimed GST credits	\$13,000	-

December 2022	Clerical error, transcribing error	-	\$5,000
March 2023	Didn't report increasing GST adjustment	\$6,000	-
Total	-	\$19,000	\$15,000

Provided the debit errors meet all the other conditions, Mikaela needs to work out whether the net sum of the debit errors is within the debit error value limit of \$12,500.

As she is correcting the two credit errors on the same BAS as the debit errors, she calculates that the net sum of the debit errors is \$4,000 (that is, \$19,000 – \$15,000). This is below the relevant debit error value limit (\$12,500), so Mikaela's Tea House can correct both of the debit errors (that is, the over-claimed GST credits of \$13,000 and the increasing GST adjustment of \$6,000) on the October 2023 BAS.

Example: Net sum of the debit errors is not within the debit error value limit

While preparing its monthly BAS for the October 2023 reporting period Ozco Ltd, which has a current GST turnover above \$1 billion, discovers two GST errors made in working out its net amount for earlier reporting periods. One is a credit error for \$1.5 million and the other a debit error for \$2.25 million.

The net sum of the net debit errors is \$750,000 (\$2.25 million debit error less \$1.5 million credit error) and exceeds the relevant debit error value limit of \$560,000. Ozco Ltd can only correct the debit errors up to a net value of \$560,000 in a later reporting period. The remaining \$190,000 (\$750,000 - \$560,000) cannot be corrected in a later period.

Ozco Ltd corrects the credit errors and \$2.06 million of the debit error on its October 2023 monthly BAS and will need to revise the earlier period in which the debit error occurred for the excess amount of \$190,000.

GST groups

The debit error value limit applies to the entity that lodges the BAS and is liable to pay the GST or is entitled to the GST refund. For example, it applies to the representative member of the GST group (rather than each individual member) and the GST joint operator of a GST joint venture.



Example: GST groups

Danielle Pty Ltd, Joe Pty Ltd and JC Pty Ltd form part of a GST group that has a current GST turnover of less than \$20 million. Danielle Pty Ltd is the group representative and lodges the group's BAS on a monthly basis. On 31 October 2023, the tax agent for the group undertook the yearly reconciliation for the group's BAS and income tax returns for the 2023 financial year. The tax agent noted that all the group members failed to charge GST on one of the products they sell, resulting in a net sum of the debit errors of \$15,000. The relevant debit error value limit for the group is \$12,500 (not \$12,500 for each entity). Danielle Pty Ltd can correct debit errors up to \$12,500 in a later BAS and will need to revise the relevant reporting periods that contain the debit errors relating to the \$2,500 excess amount over the debit error value limit.

Recklessness or intentional disregard of a GST law

You cannot correct a debit error if the error is a result of recklessness or intentional disregard ([/law/view/document?DocID=MXR/MT20081/NAT/ATO/00001](http://law/view/document?DocID=MXR/MT20081/NAT/ATO/00001)) of a GST law.

Recklessness is behaviour that falls significantly short of the standard of care expected of a reasonable person in the same circumstances. It is gross carelessness.

Intentional disregard of the law is something more than reckless disregard of, or indifference to, a tax law. The intention is a critical element. That is, a person must have understood the effect of the law and how it operates and made a deliberate choice to ignore the law.

Example: Intentional disregard of a GST law

DD Co is facing a cash flow problem and deliberately under-reports the GST on its sales by \$12,500 when lodging its BAS for the current reporting period.

As the debit errors (the under-reporting of GST payable) result from DD Co intentionally disregarding the GST law, the errors cannot be corrected on a later BAS.

Completing your BAS to correct GST errors

- <https://www.ato.gov.au/Business/GST/In-detail/Managing-GST-in-your-business/Reporting,-paying-and-activity-statements/Correcting-GST-errors/?page=4>
(<https://www.ato.gov.au/Business/GST/In-detail/Managing-GST-in-your-business/Reporting,-paying-and-activity-statements/Correcting-GST-errors/?page=4>).
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To correct a GST error, you include the correction amount at boxes **1A or 1B**. If the net result of the error(s) is that you have paid too little GST, include the amount at 1A. Alternatively, if the net result is that you have overpaid GST, include the amount at 1B.

If you correct a GST error on a later BAS, keep a note to record the reporting period when the error was made and the BAS it was corrected on. You must also keep records and other relevant information to explain the correction.

Example: Rules for correcting GST errors

Theo Pty Ltd has a current GST turnover of less than \$20 million. While preparing its BAS for a March 2024 quarterly reporting period (which is yet to be lodged), it discovers that it failed to claim a GST credit for a purchase it was entitled to claim in June 2021 reporting period.

Theo Pty Ltd also discovers that it made two GST errors in working out its net amount for earlier reporting periods.

The first GST error is a \$15,000 debit error made in working out the net amount for the December 2022 reporting period. Theo Pty Ltd lodged its December 2022 BAS on 28 February 2023.

The second GST error is a \$7,000 credit error relating to a decreasing GST adjustment. Theo Pty Ltd forgot to take into account the GST adjustment in working out its net amount for the June 2021 reporting period. Theo Pty Ltd lodged its September 2022 BAS on 28 October 2022.

Theo Pty Ltd is not subject to any compliance activity at the time of preparing its BAS for the March 2024 reporting period and has not previously taken the GST errors into account.

As the GST credit that Theo Pty Ltd failed to claim in the June 2021 reporting period does not fall within the definition of a GST error, it does not need to work out whether conditions for correcting a credit error are satisfied. Theo Pty Ltd can claim the GST

credit in the March 2024 reporting period.

Theo Pty Ltd works out whether it can correct the GST errors in its March 2024 quarterly reporting period that will be lodged before its due date on 28 April 2024, as follows:

Table 3: Theo Pty Ltd's GST errors

Rules for correcting GST errors	GST error made: \$7,000 credit error September 2022 reporting period	GST error made: \$15,000 debit error December 2022 reporting period
Does the error relate to an amount of GST , GST credit or GST adjustment ?	Yes GST adjustment error	Yes Amount of GST
At time of lodging the later BAS to correct the GST error, do both of the following apply? The GST error: <ul style="list-style-type: none"> • does not relate to subject matter of a compliance activity • is not made in a reporting period that is subject to a compliance activity 	Yes	Yes
The GST error was not taken into account in working out the net amount for another reporting period?	Yes – not taken into account	Yes – not taken into account

<p>Will the BAS for the later reporting period be lodged during the period of review of the earlier reporting period?</p>	<p>Yes The period of review for the September 2022 quarterly period ends on 29 October 2026. The later BAS which corrects the error will be lodged on or before 28 April 2024.</p>	<p>Yes The period of review for the December 2022 quarterly period ends on 29 February 2027. The later BAS which corrects the error will be lodged on or before 28 April 2024.</p>
<p>Will the error be corrected in a BAS that is yet to be lodged?</p>	<p>Yes</p>	<p>Yes</p>
<p>If the GST error was a debit error, was the error caused by recklessness or intentional disregard?</p>	<p>Not applicable – credit error</p>	<p>No</p>
<p>Are the debit errors corrected within the applicable debit error time limit?</p>	<p>Not applicable – credit error</p>	<p>Yes The lodgment for the March 2024 BAS will be done by 28 April 2024 which is within 18 months of the due date for lodgment of the December 2022 BAS (that is, 28 February 2023).</p>

Is the net sum of the debit errors within the applicable debit error value limit ?	Not applicable – credit error	Yes Net sum of the debit errors is \$8,000 (\$15,000 debit less \$7,000 credit), which is below the applicable debit error value limit of \$12,500. Theo Pty Ltd cannot offset the GST credit it failed to claim in June 2021 as it is not a credit error.
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Therefore, in its BAS for the March 2024 quarterly reporting period Theo Pty Ltd can correct both GST errors (the credit error and the debit error) and claim the GST credit that it failed to include in the June 2021 reporting period.

To correct the errors in the March 2024 quarterly reporting period, Theo Pty Ltd adds \$8,000 at box **1A**.

GST errors that cannot be corrected on a later BAS

- <https://www.ato.gov.au/Business/GST/In-detail/Managing-GST-in-your-business/Reporting,-paying-and-activity-statements/Correcting-GST-errors/?page=5>
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You **cannot** correct a credit or debit error on a later BAS if:

- the GST error relates to or was made in a reporting period that is subject to a compliance activity
- you have corrected the GST error in another reporting period
- you have already lodged the later BAS.

If you are subject to compliance activity

A compliance activity is an examination of your GST affairs undertaken by us and includes reviews, audits, verification checks, record-keeping reviews/audits and similar activities. However, it does not include an activity where we have notified you in writing that the activity we are undertaking is not a compliance activity.

Once you receive advice (by phone or in writing) from us about our intention to conduct a compliance activity, you cannot correct a GST error that is the subject matter of the compliance activity or errors arising in a reporting period that is subject to the compliance activity unless we notify you in writing that you can correct the error in a later BAS.

If you find such GST errors, it is in your best interest to voluntarily disclose them. If you tell us about your GST error, it will be taken into account when we consider the application of a penalty.

A compliance activity is completed when you receive a notice of assessment or notice of amended assessment, or when we tell you that the examination has been finalised.

Example: GST errors cannot be corrected due to compliance activity

In June 2023, we notify Mike's Trading that we are conducting a review of his past property transactions. As a result, Mike undertakes his own review of his property transactions and discovers that he made GST errors claiming GST credits for purchases in relation to an input taxed sale of property. As these GST errors relate to a matter that is specified as being subject to compliance activity, Mike's Trading cannot correct these errors in a later BAS.

Mike should voluntarily disclose this error to the contact officer for the review.

Example: GST error can be corrected despite compliance activity

In November 2023 we notified Big Co that we are conducting a general review of its GST affairs for each of the monthly reporting periods ending 31 January 2022 to 28 February 2023. Big Co also conducts its own review and discovers a GST error made in working out its net amount for the February 2023 reporting period. Big Co discloses the February 2023 GST error to us. After reviewing the disclosure, we notify Big Co in writing that it can chose to correct the error itself.

Although the GST error is made for a reporting period that is subject to compliance activity, we have notified Big Co in writing that the error can be corrected during the compliance activity. Big Co can correct the error in a later BAS, if all other conditions are met.

If you have corrected the GST error in another reporting period

You cannot correct a GST error more than once. For example, if you revise the earlier period in which the GST error was made, or if you have already corrected the GST error in another reporting period, you cannot then further correct the error on a later BAS.

This includes the circumstance where you only partially correct a debit error because the relevant debit error value limit was exceeded. You cannot correct the amount that exceeded the debit error value limit on a subsequent BAS.

Revising a later lodged BAS

You cannot revise a BAS for a later tax period that you have already lodged to correct a GST error from an earlier tax period. You can only correct a GST error in a BAS that you haven't yet lodged.

For example, if you made an error in your October BAS and have already lodged your February BAS, you cannot revise the February BAS to include the correcting information. You'll have to wait until you lodge your April BAS to correct the error (if it meets the conditions of correcting a GST error).

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

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