GST calculation worksheet for BAS

(If you want to use the calculation sheet method to work out GST amounts)

Tax period

Name

Show amounts at these labels on your BAS

GST amounts you owe the Tax Office from sales

G1	Total sales (including any GST)	G1 $ _____ . ___	**G1 on the BAS**
G2	Export sales	G2 $ _____ . ___	**G2 on the BAS**
G3	Other GST-free sales	G3 $ _____ . ___	**G3 on the BAS**
G4	Input taxed sales	G4 $ _____ . ___	
G5	G2 + G3 + G4	G5 $ _____ . ___	
G6	Total sales subject to GST (G1 minus G5)	G6 $ _____ . ___	
G7	Adjustments (if applicable)	G7 $ _____ . ___	
G8	Total sales subject to GST after adjustments (G6 + G7)	G8 $ _____ . ___	
G9	GST on sales (G8 divided by eleven)	G9 $ _____ . ___	**1A in the Summary section of the BAS**

GST amounts the Tax Office owes you from purchases

G10	Capital purchases (including any GST)	G10 $ _____ . ___	**G10 on the BAS**
G11	Non-capital purchases (including any GST)	G11 $ _____ . ___	**G11 on the BAS**
G12	G10 + G11	G12 $ _____ . ___	
G13	Purchases for making input taxed sales	G13 $ _____ . ___	
G14	Purchases without GST in the price	G14 $ _____ . ___	
G15	Estimated purchases for private use or not income tax deductible	G15 $ _____ . ___	
G16	G13 + G14 + G15	G16 $ _____ . ___	
G17	Total purchases subject to GST (G12 minus G16)	G17 $ _____ . ___	
G18	Adjustments (if applicable)	G18 $ _____ . ___	
G19	Total purchases subject to GST after adjustments (G17 + G18)	G19 $ _____ . ___	
G20	GST on purchases (G19 divided by eleven)	G20 $ _____ . ___	**1B in the Summary section of the BAS**

Now go to the GST section on the front of the BAS and follow the instructions on the form. You will need to transfer amounts from this calculation sheet to the BAS.