



e-News

Monday, 17th March 2025

Newsletter No 165

ATO to Move Non-compliant Small Businesses to Monthly BAS



The ATO has decided that small businesses with a history of non-payment, late or or non lodgement or incorrect reporting, will be moved from quarterly to **monthly** GST reporting i.e. a monthly BAS.

The ATO will begin this process from **1 April 2025** and will start with around 3,500 small businesses. Those businesses affected will need to remain on the monthly cycle for a minimum of 12 months.

The ATO believes that this new protocol will help small businesses to comply with their tax obligations because they will need to be more organised in terms of bookkeeping to lodge a monthly BAS. The ATO also thinks that this will assist cash flow given business owners will need to pay smaller amounts more regularly.

If small business owners continue to ignore their tax debts and compliance obligations, it is not a question of "if" but "when" they will hear from the ATO. From the [ATO Deputy Commissioner, Will Day](#):‘

*We take our role seriously and are committed to supporting viable small businesses to comply with their ATO obligations, while also taking firmer action on those who are deliberately not complying to ensure they aren't getting an unfair advantage. 'If you're a small business who continues to deliberately disregard your obligations, **you can expect the ATO to move you to more frequent GST reporting**'.*

The ATO will contact small business owners and their tax professionals if BAS reporting needs to move to a monthly cycle. There will be a review process in place for those small business owners who believe they do not have a history of non-compliance.

If you own a small business and are non-compliant, expect to move to monthly BAS lodgement soon. Contact your tax professional or the ATO ASAP to discuss, as the impact on your business finances and processes will be significant!

In Other Bookkeeping_BAS News...

Can I Claim the GST on That page updated: Some new items have been updated in relation to food, beverage and health products. A new checklist to help calculate food-related GST has also been added.

Current Fuel Tax Credit Rates: The [FTC rates changed on 3rd February 2025](#). Use the [ATO calculator](#) to get your credits right every time.

Cents per KM FY25: [The amount to use for FY25 is 88 cents.](#)

ATO - no more card payment fees: From 1 January 2025, no card payment fees will apply if you pay the ATO using a **debit card**. All other payments will continue to incur a fee.

Next BAS due date: The next quarterly BAS for **Jan to March 2025**, is due by **26th May 2025 if lodged online by a tax professional or in Online Services for Business**. If you are receiving a paper BAS and are not an active STP reporter, the BAS is due by **28th April 2025**.

Next IAS due date: The February 2025 Instalment Activity Statement is due by **21st March 2025**.

Next Super due date: The Q3 2024-25 SG is due by **28th April 2025**.

Engaging a New Registered Agent: [Learn what to do to be well prepared before engaging a new registered agent.](#)

Enjoyed this newsletter? Subscribe to receive it straight to your inbox!

Subscribe

Latest Articles



Wage Theft Legislation Is Coming! Review Your Payroll Now!

Wage Theft Legislation will make it a criminal offence to underpay wages deliberately. Review your payroll setup now to ensure it is compliant.



New from Xero: reprocess failed or returned auto super payments

Xero users who use the payroll function will be pleased to hear that an update has been released whereby [failed or returned super payments can now be reprocessed](#).



Super to be paid on Paid Parental Leave

Good news has arrived for those planning a family in the next year or so. The government has decided to pay super guarantee equivalent payments on



Free Courses For Small Business From The ATO

The ATO has set up a website to help small business owners learn about running their businesses. It's called [Essentials to](#)

government-funded Paid
Parental Leave (PPL). This
will begin from 1st July 2025
i.e. for any babies born or
adopted on or post this date.

[Strengthen your Small
Business.](#)

e-BAS Accounts

PO Box 3128

Grovedale VIC Australia 3216

1300 660 655

louisem@e-bas.com.au



You received this email because you signed up on
our website or you are our client.

[Unsubscribe](#)

