



e-News

Monday, 20th October 2025

Newsletter No 180

Are You Applying GST Correctly to Your Voucher Sales?

Gift
VOUCHER

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Recently, the ATO wrote to all BAS agents to express its concern about the number of mistakes it was seeing from businesses who were applying GST incorrectly to gift voucher sales. The ATO asked us to communicate the correct way to apply GST when selling vouchers to our clients. So, this newsletter is about just that - a little lesson about GST and vouchers. Enjoy!

GST and Vouchers — What Businesses Need to Know

1. What counts as a voucher

A voucher can be a physical or digital gift card, coupon, or prepaid facility that has a stated monetary value and can be redeemed for goods or services.

There are **two types of vouchers**:

- **Face value vouchers** – can be used for a range of goods or services (for example, a store gift card).
- **Non-face value vouchers** – can only be used for specific goods or services (for example, a massage or meal voucher).

2. How GST applies

Face value vouchers:

- GST isn't charged when you sell the voucher (unless you sell it for more than its face value).
- GST is reported when the voucher is redeemed for taxable goods or services.
- If a voucher expires or isn't fully redeemed and you recognise the unredeemed amount as income, you must make an **increasing adjustment** for GST (1/11 of the unredeemed amount).

Non-face value vouchers:

- GST applies at the time you sell the voucher — but only if it's for taxable supplies.
- If it's for GST-free or input-taxed supplies, no GST is payable.

3. Reporting voucher sales

- **Face value vouchers:** Report GST when the voucher is redeemed, not when sold.
- **Non-face value vouchers:** Report GST in the BAS period when the voucher is sold.

4. Claiming GST credits

- If you use a **face value voucher** to buy taxable goods or services for your business, you can claim a GST credit when you redeem the voucher.
- For a **non-face value voucher**, you can claim the GST credit in the period when the voucher is purchased.

- You can't claim GST credits for purchases related to input-taxed sales or for private/domestic use.

So, that is a little summary explaining the facts about GST and vouchers. If you need further information, either speak with your tax professional or visit the [ATO website](#).

In Other Bookkeeping_BAS News...

Can I Claim the GST on That page updated: Some new information has been updated in relation to container deposit schemes.

Next BAS due date: The next quarterly BAS for **July to Sept 2025**, is due by **25th November 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 Oct 2025**.

Next IAS due date: The October 2025 Business Activity Statement is due by **21st November 2025**.

Next Super due date: The Q1 2025-26 SG is due **by 28th October 2025**.

7 Common Mistakes when Managing Allowances & Deductions: [See this post by Aust Payroll Association](#).

Plan Ahead for BAS Lodgement: ATO online services, including Online services for business, [will be unavailable at different times over most weekends in November 2025](#). Lodge your BAS on weekdays to avoid late lodgement fees.

ATO Super Clearing House to close: The SBSCH is closing on 1 July 2026. Read [more here](#) from the ATO.

October is Cyber Security Awareness Month: Try out the ATO's free online [Cyber Security Course](#) for your business today.

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Latest Articles



Do You Need to Register for GST?

GST registration is mandatory in certain situations. Find out if you should register or not in this blog.



Victorian Land Tax Changes: What Home-Based Businesses Need to Know

If you run a business from your home in Victoria, you might now be liable for land tax on your Principal Place of Residence (PPR).

HOW TO

Developing Success

Fully Serviced Novated Leases – How to Set up in Xero

In this blog I will show you how to set up a fully serviced novated lease for a motor vehicle in Xero.



The Right to Disconnect: A New Standard for Work-Life Balance

For small business employers and their employees, Australia's new **Right to Disconnect Laws** became effective on **August 26, 2025**. Learn more in this blog.

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