

Do you need to cancel your GST registration?

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e-News

Monday, 26th January 2026

Newsletter No 184

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Hello reader/subscriber! Happy New Year to you and your family. I've had a slow start to 2026 but am now back into processing BAS and payroll as per normal. I hope your 2026 is off to a happy start! Also, this newsletter goes out on Australia Day so if you celebrate AD, then I hope your day is enjoyable, no matter what you are doing.

Cancelling your GST registration

As it's the start of another calendar year, I thought this newsletter could highlight GST registration. Sometimes business owners just keep pushing along, running their businesses and dealing with the day-to-day without checking in to see if their GST registration is still necessary. It's not something that business owners think about very much. However, it is something that should be revisited each year because if your business no longer requires GST registration, then cancelling it can have major impacts on cash flow and administration time.

How do you know if you should cancel your GST registration?

Basically, if your current or projected [GST turnover](#) is less than \$75K, then you can cancel your registration. Also, if you have stopped trading or are no longer in business, then you must cancel your registration within 21 days of ceasing trade.

Working out your GST turnover

Your GST turnover is your total business income (not your profit), **minus**:

- GST included in sales to your customers
- sales to [associates](#) that aren't for payment and aren't taxable
- sales not connected with an enterprise you run
- input-taxed sales you make
- sales not connected with Australia.

How do you cancel your GST registration?

You can register or cancel your GST registration through [Online services for business](#) or your registered tax or BAS agent.

Do you have to cancel your GST registration?

No, you don't. If you want to retain your registration regardless of your GST turnover, then you certainly can. You only have to cancel it if your business has ceased. But it's something to consider because you will no longer need to process a BAS and pay GST to the ATO which could impact your cash flow in a very positive way. Something to think about.

In Other Bookkeeping_BAS News...

[Can I Claim the GST on That page updated](#): Some new information has been updated in relation to vouchers and GST.

Next BAS due date: The next quarterly BAS for **Oct to Dec 2025**, is due by **28th Feb 2026**. This due date applies to all lodger types.

Next IAS due date: The January 2026 Business Activity Statement is due by **23rd February 2026**.

Next Super due date: The Q2 2025-26 SG is due **by 28th January 2026**.

Baby Priya's Law: The Australian Government has introduced additional protections for employer funded paid parental leave as part of the [Fair Work Amendment \(Baby Priya's\) Act 2025](#). These changes ensure that employees planning to take, or who are receiving, employer funded paid parental leave can't have this leave refused or cancelled if their child is stillborn or dies. Read more [here](#).

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

PayDay Super is now Law: [Payday Super will begin 1st July 2026](#).

Fixed Term Contract Information Statement: There have been changes to the additional fixed term contract exceptions. [The Fixed Term Contract Information Statement was updated on 1 November 2025 to reflect these changes](#).

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

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What is a BAS Service?

Bookkeeping vs BAS Services and why the difference matters.



Payday Super Legislation is Now Law: What Employers Need to Know

Payday Super starts on 1 July 2026. If you're an employer, this blog will help



Navigating Annual Leave & Public Holidays – What Employers & Employees Need to Know

you understand how Payday Super will affect your payroll processes and cash flow.

Every year, as we approach the Christmas break, I like to remind employers and employees about their rights and responsibilities in terms of taking leave and how this relates to public holidays. This blog will address this issue and help you all plan your payroll for the upcoming festive season.

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