



Do you need to lodge a 'nil' BAS?

Lodge your quarterly business activity statement (BAS) by 28 July, even if you have nothing to report.

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You'll automatically receive a BAS if you're registered for GST. If you need to pay, remember to pay in full by the due date. Lodge your BAS before you lodge your tax return to help with reconciling your figures.

If you've paused your business and you have nothing to report in your BAS, you still need to lodge a 'nil' BAS by the due date. Lodging on time helps you maintain good record keeping.

You can lodge a 'nil' BAS quickly and easily using one of the following methods:

- Online – Select 'prepare', then the 'prepare as nil' option on your BAS. You won't need to fill in each label as a zero.
- Call our automated service on **13 72 26** at any time. You need to have your BAS document identification number (DIN) handy.

If you've been making 'nil' BAS lodgments for a while, think about **cancelling your GST and other registrations**. You'll no longer receive BAS for GST after you cancel your GST registration. Make sure you've met all your tax and super lodgment, reporting and payment obligations before you cancel them. Remember, a BAS or tax agent can help with your tax.

How to receive your BAS online

If you already lodge your BAS online, but you still receive paper BAS, you can update your ATO communication preferences from 'paper' to 'online'. This will help you receive faster communication from us, save paper and reduce the time it takes to file these documents.

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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.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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