



# Supplementary annual GST return 2025

The *Supplementary annual GST return* should be saved to your computer, completed and then emailed to [SAGR@ato.gov.au](mailto:SAGR@ato.gov.au) by the due date provided on the notice issued to you.

## How to complete this return

For guidance on how to complete this form, see the [Instructions to complete the Supplementary annual GST return 2025](#).

This return is only for Top 100 and Top 1,000 taxpayers who have received a GST assurance rating through a GST assurance review, and who have been notified in writing that they need to complete and lodge this return by the specified date.

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## Section A: Details of the entity

### 1 Name of entity

### 2 Australian business number (ABN)

         

### 3 Period this return covers

Date from   /   /     Date to   /   /

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## Section B: Outstanding ATO recommendations, areas of low assurance or red flags

### 4 Are there any actions that remain outstanding for the entity to take in relation to ATO recommendations in the entity's most recent GST assurance review (including subsequent ATO interactions), or in relation to areas of low assurance or red flags outlined by the ATO?

Yes  No

Provide a brief explanation of the response provided, including the actions you have taken to address any ATO recommendations, or areas of low assurance or red flags outlined by the ATO.

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## Section C: **GST governance**

- 5 During the period this return covers, do you consider you meet the criteria needed to maintain or increase the GST governance stage rating given in the entity's most recent GST assurance review?**

Yes  No

- 6 If you have had material business changes or material systems changes that impact your GST control framework since your last GST assurance review, briefly describe these changes and how you have taken them into account in determining if you have maintained or increased your GST governance stage rating. You also have the option to provide additional comments to give context to your response to question 5 in this field.**

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## Section D: **Reconciliation between audited financial statements and Business Activity Statements**

- 7 For the period this return covers, have you completed the GST Analytical Tool (GAT) reconciliation, or similar reconciliation, to understand the variance between audited financial statements and GST reported on the entity's Business Activity Statements?**

Yes  No

If no, go to question 10

- 8 If the GAT or similar reconciliation was conducted, please provide your effective net GST rate for the year under this reconciliation.**

- 9 If the GAT or similar reconciliation was conducted, can you explain any unreconciled amounts?**

Yes  No

Provide a brief explanation of the response provided.

**10 If you did not conduct the GAT or similar reconciliation, provide a brief explanation of the reasons for this (e.g. you are a predominantly input-taxed business).**

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## Section E: **Material uncertain GST positions**

**11 During the period this return covers, have you taken a material uncertain GST position in your Business Activity Statement?**

Yes  No

If yes, provide a brief description of each position

An uncertain GST position is either:

- about as likely to be correct as incorrect, even if it is reasonably arguable
- less likely to be correct than incorrect.

This specifically also includes a position:

- that is contrary to an ATO public ruling or other ATO public advice and guidance
- that is contrary to a private ruling issued to you
- to which an ATO Taxpayer Alert applies
- that is moderate or high risk under an ATO Practical Compliance Guideline (e.g. PCG 2019/8: *ATO compliance approach to GST apportionment of acquisitions that relate to certain financial supplies*)

A material uncertain GST position is defined for these purposes as one which, if the position is incorrect, would result in a shortfall for the period this return covers of:

- \$250,000 in GST or more for a Top 1,000 taxpayer
- \$500,000 in GST or more for a Top 100 taxpayer.

## Section F: **Material GST reporting errors or credits claimed in a later Business Activity Statement**

**12 During the period this return covers, have you identified any material GST reporting errors or claimed any material amounts of input tax credits referable to earlier periods?**

Yes  No

If yes, for GST reporting errors, provide a brief description of the error, the amount, how it has been rectified and addressed going forward. For input tax credits referable to earlier periods, provide the amount, a brief description of what gave rise to the entitlement and any methodology used to determine the amount.

A GST reporting error is defined for these purposes as a mistake you made in working out your GST net amount on your Business Activity Statements impacting periods within the four-year period of review, where the gross amount of the error is a material amount.

An amount of input tax credits referable to earlier periods is defined for these purposes as an amount of input tax credits where both of the following apply:

- the credits claimed in a Business Activity Statement in the period the return covers were originally attributable to periods prior to that period, and
- the credits arise due to a change in the GST treatment of your supplies or acquisitions, including changes to the extent of creditable purpose of acquisitions under Division 11 or Division 70 of the GST Act.

A material amount for these purposes is:

- \$250,000 in GST or more for a Top 1,000 taxpayer
- \$500,000 in GST or more for a Top 100 taxpayer.

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## Section G: Declaration and signature

This declaration must be signed by an authorised person of the entity. By signing this form you are declaring that the information contained in this form is true and correct.

### Privacy

Taxation laws authorise the ATO to collect information and disclose it to other government agencies. This includes information of the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

### Declaration

*I declare:*

- *I am authorised by the entity to complete and lodge this return; and,*
- *the information is true and correct.*

Full name

Position

Tax agent number (if applicable)

 

Signature

Date

Day / Month / Year  
 /  /

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## Section H: How to lodge your Supplementary annual GST return

You can lodge this return by downloading it to your computer, completing all sections including the declaration, and then emailing it to [SAGR@ato.gov.au](mailto:SAGR@ato.gov.au) by the due date.

If you have concerns about lodging this return through email, please contact [SAGR@ato.gov.au](mailto:SAGR@ato.gov.au) to discuss other options.