

# Business Activity Statement

If you are a business registered for GST you need to lodge a business activity statement (BAS). The **business activity statement** (BAS) is a form submitted to the Australian Taxation Office by all businesses to report their taxation obligations.

Your BAS will help you report and pay taxes such as:

- Goods and Services Tax - (GST)
- Pay as you go instalments - (PAYG)
- Pay as you go Withholding Tax - (PAYGW)
- Fringe Benefits Tax - (FBT)
- Wine Equalisation Tax – (WET)
- Luxury Car Tax – (LCT)
- Other taxes.

The ATO website provides instructions on how to complete sections of the activity statement:

FBT (Fringe Benefit Tax)

[https://www.ato.gov.au/Business/Business-activity-statements-\(BAS\)](https://www.ato.gov.au/Business/Business-activity-statements-(BAS))

GST (Goods and Services Tax)

[https://www.ato.gov.au/Business/Business-activity-statements-\(BAS\)](https://www.ato.gov.au/Business/Business-activity-statements-(BAS))

LCT (Luxury Car Tax)

[https://www.ato.gov.au/Business/Business-activity-statements-\(BAS\)](https://www.ato.gov.au/Business/Business-activity-statements-(BAS))

PAYG (Pay As You Go) Instalments

[https://www.ato.gov.au/Business/Business-activity-statements-\(BAS\)](https://www.ato.gov.au/Business/Business-activity-statements-(BAS))

PAYG (Pay As You Go) Withholding

[https://www.ato.gov.au/Business/Business-activity-statements-\(BAS\)](https://www.ato.gov.au/Business/Business-activity-statements-(BAS))

WET (Wine Equalisation Tax)

[https://www.ato.gov.au/Business/Business-activity-statements-\(BAS\)](https://www.ato.gov.au/Business/Business-activity-statements-(BAS))