



BAS Preparation Checklist

1. Business Information

- Business name and ABN
- Confirm accounting method: Cash / Accrual
- Confirm GST registration details are correct
- Any business changes (address, structure, entity, etc.)

2. Sales & Income

- Total sales for the quarter (including GST)
- Export sales (GST-free)
- Other GST-free or input-taxed sales
- Copies of major sales invoices (if not in your software)

3. Purchases & Expenses

- All business expense invoices and receipts
- Vehicle, fuel, and travel expenses
- Rent, utilities, subscriptions, and insurance
- New asset purchases (with tax invoices)

4. Bank Reconciliation

- All business bank accounts reconciled
- Bank statements for the full quarter
- Credit card statements (if used for business)
- Petty cash summary (if applicable)

5. Payroll (if applicable)

- Payroll reports (Gross wages, PAYG withholding, and super)

STP lodgements are up to date
Superannuation payments made for the quarter
Any changes in employee details or pay rates

6. Other BAS Items

Fuel Tax Credits (if eligible)
Deferred GST on imports (if applicable)
Insurance settlements or rebates received
Any unusual transactions or asset disposals

7. Review & Submission

All documents uploaded or emailed to your accountant
Confirmed preferred bank account for BAS refund/payment
Signed BAS Authority Form (if required)
Notified accountant of any questions or concerns

Tip: The earlier you provide your documents, the sooner your BAS can be reviewed and lodged on time.