

BAS quarter dates & checklist

For first-year Australian sole traders registered for GST and reporting quarterly. General information only, not tax advice: check ato.gov.au or a registered tax agent for your situation.

Standard quarterly due dates

Quarter	Months	Usual due date
Q1	July–September	28 October
Q2	October–December	28 February
Q3	January–March	28 April
Q4	April–June	28 July

Next due (FY2026–27): the Oct–Dec quarter BAS is due 28 February 2027.

Weekend or public holiday: lodge/pay the next business day. Lodging online may give an extra 2 weeks (not for Oct–Dec). Voluntarily registered under A\$75,000? You may be able to report annually. Source: [ATO: Due dates for lodging and paying your BAS](#)

Quarter-end checklist

- ☐ All sales for the quarter logged (date, amount, GST yes/no)
- ☐ All business expenses logged, with receipts/tax invoices saved
- ☐ Business and personal spending separated
- ☐ G1 Total sales added up (check whether your method includes GST in G1)
- ☐ 1A GST on sales: 1/11 of each GST-inclusive taxable sale
- ☐ 1B GST on purchases: GST credits backed by tax invoices
- ☐ 1A minus 1B worked out: money ready to pay
- ☐ Lodged and paid by the due date (or sent to your tax agent)
- ☐ Next quarter's due date in the calendar with a 2-week reminder

Quick rules

- GST in a GST-inclusive price = 1/11 ([ATO: Tax invoices](#))
- Simpler BAS labels: G1, 1A, 1B for GST turnover under A\$10m ([ATO: Quarterly GST reporting](#))
- Must register for GST at A\$75,000 GST turnover, rolling 12 months (current or projected), within 21 days. Rideshare drivers must register for GST before their first trip. Food delivery or other platforms? Check the ATO's sharing economy guidance or ask a registered tax agent ([ATO: Registering for GST](#))

First Year Books is a record-keeping spreadsheet for first-year sole traders, sold by Tim Warburton and built with the help of AI tools; its GST, tax invoice and BAS quarter rules were checked against ATO guidance as at Oct 2026. firstyearbooks.pages.dev.