



An Australian Government Initiative  
Standard Business Reporting

SBR

# Standard Business Reporting

Australian Taxation Office –  
Activity statements 2009 (AS.0001)

Business Implementation Guide

Date: December 2016

Draft for consultation

! This document and its attachments are **Unclassified**



For further information or questions, contact the SBR Service Desk at [SBRServiceDesk@sbr.gov.au](mailto:SBRServiceDesk@sbr.gov.au) or call 1300 488 231. International callers may use +61-2-6216 5577

## VERSION CONTROL

Version	Release date	Description of changes
0.1	December 2016	Draft for consultation
0.2	December 2016	Updated section 6 to expand business context regarding Simpler BAS.

## ENDORSEMENT

### APPROVAL

David Baker

Director  
Tax Practitioner, Lodgment Strategy and  
Engagement Support  
Australian Taxation Office

## COPYRIGHT

© Commonwealth of Australia 2016 (see exceptions below).

This work is copyright. Use of this Information and Material is subject to the terms and conditions in the "SBR Disclaimer and Conditions of Use" which is available at <http://www.sbr.gov.au>. You must ensure that you comply with those terms and conditions. In particular, those terms and conditions include disclaimers and limitations on the liability of the Commonwealth and an indemnity from you to the Commonwealth and its personnel, the SBR Agencies and their personnel.

You must include this copyright notice in all copies of this Information and Material which you create. If you modify, adapt or prepare derivative works of the Information and Material, the notice must still be included but you must add your own copyright statement to your modification, adaptation or derivative work which makes clear the nature of your modification, adaptation or derivative work and you must include an acknowledgement that the adaptation, modification or derivative work is based on Commonwealth or SBR Agency owned Information and Material. Copyright in SBR Agency specific aspects of the SBR Reporting Taxonomy is owned by the relevant SBR Agency.

## TABLE OF CONTENTS

1.	Introduction .....	5
1.1.	Purpose .....	5
1.2.	Audience .....	5
1.3.	Document context .....	5
1.4.	Glossary .....	5
2.	What are the activity statements interactions? .....	6
2.1	Channels .....	6
2.2	Activity statement List (AS.List) .....	7
2.3	Activity statement prefill (AS.Prefill) .....	7
2.4	Activity statement prelude (AS.Prelude) .....	7
2.5	Activity statement lodge (AS.Lodge) .....	7
3.	Authorisation .....	9
3.1	Intermediary Relationship .....	9
3.2	Access Manager .....	9
4.	Constraints and Known Issues .....	11
4.1	Constraints When Using This Service .....	11
4.2	Known Issues .....	11
5.	Taxpayer Declarations .....	12
5.1	Suggested wording .....	12
6.	Activity statement Guidance .....	13
6.1	Interactive validation .....	13
6.2	TFN and ABN algorithm validation .....	14
6.3	Simpler BAS .....	14
6.4	Types of activity statements supported by SBR .....	18
6.5	Rounding amounts .....	<b>Error! Bookmark not defined.</b>
	Table 1: Interactions available for activity statement obligations .....	6
	Table 2: Channel availability of activity statement interactions .....	6
	Table 3: AS Permissions .....	9
	Table 4: Access Manager Permissions .....	10
	Table 5: GST Reporting changes .....	15
	Table 6: Activity statements supported by SBR .....	19
	Figure 1: SBR interactions and activity statement processes .....	8
	Figure 2: Interactive error flow of events .....	13

# 1. INTRODUCTION

## 1.1. PURPOSE

The purpose of this document is to provide information to assist software developers in understanding the business context surrounding activity statement (AS) interactions. These interactions are performed with the Australian Taxation Office (ATO) through the Standard Business Reporting (SBR) platform.

This document defines the interactions that are available to lodge an AS, outlines which reporting parties can use the services and explains any constraints and known issues with the use of the interaction, providing guidance with certain identified issues.

The AS service refers to the interactions with the ATO for a user, depending on their role, to:

- Request a list of outstanding AS reporting obligations
- Request a specific AS with certain data pre-filled
- Prelodge an AS to be validated
- Lodge an AS
- Lodge a revised AS

The term AS also encompasses the instalment notices included in the interactions. Refer to [Section 6.3](#) for the types of activity statements and instalment notices supported by SBR.

## 1.2. AUDIENCE

The audience for this document is any organisation that will be implementing the activity statement interactions into their products. Typically this will be software application developers and business analysts.

## 1.3. DOCUMENT CONTEXT

The ATO activity statement Business Implementation Guide forms part of the broader suite of documents used by the ATO to describe or interpret how the technical implementation relates back to the business context and process. This document is designed to be read in conjunction with the ATO SBR documentation suite including the:

- Web service/platform information
- Message information eg ATO Message Implementation Guide, and
- Test information eg Conformance suites

See the SBR [high level document](#) map for the relationship of this document with others in the suite.

## 1.4. GLOSSARY

For a glossary of terms, refer to the [SBR website](#).

## 2. WHAT ARE THE ACTIVITY STATEMENTS INTERACTIONS?

The activity statement interactions are used to report tax obligations, such as GST, PAYG instalments, PAYG withholding and fringe benefit tax instalments.

Activity statements are personalised to each taxpayer to support the reporting requirements identified against the various obligations.

The AS interaction is a combination of four services supported by SBR:

Service	Interaction	Detail	Single	Batch	Optional
<b>List</b>	<i>AS.List</i>	<ul style="list-style-type: none"> <li>determine what reporting obligations one has</li> <li>retrieve a summary list of previously submitted AS and their outcomes / totals</li> </ul>	Y	Y	Y
<b>Prefill</b>	<i>AS.Prefill</i>	<ul style="list-style-type: none"> <li>request a specific AS with the correct obligations, pre-filled with data</li> </ul>	Y	Y	N
<b>Prelodge</b>	<i>AS.Prelodge</i>	<ul style="list-style-type: none"> <li>request pre-submission validation of an AS without processing the AS</li> <li>The prelodge interaction is optional and can be repeated</li> </ul>	Y	Y	Y
<b>Lodge</b>	<i>AS.Lodge</i>	<ul style="list-style-type: none"> <li>lodgment of an AS for processing</li> <li>original lodgment cannot be repeated, but revisions are accepted</li> </ul>	Y	Y	N

**Table 1: Interactions available for activity statement obligations**

### 2.1 CHANNELS

The activity statement interactions are available in the following channels:

Interaction	SBR Core Services	SBR ebMS3.0
<i>AS.List</i>	Y	Y
<i>AS.Prefill</i>	Y	Y
<i>AS.Prelodge</i>	Y	Y
<i>AS.Lodge</i>	Y	Y

**Table 2: Channel availability of activity statement interactions**

## 2.2 ACTIVITY STATEMENT LIST (AS.LIST)

The activity statement list interaction can be used to request a list of reporting obligations or what reporting obligations have been submitted in the past.

The list request must include whether one wishes to receive:

- Unlodged obligations
- A historical index of all lodged obligations, or
- All

The list response will include the activity statement 'Document identification number (DIN)' for all activity statements. The DIN is mandatory for the prefill interaction.

## 2.3 ACTIVITY STATEMENT PREFILL (AS.PREFILL)

The activity statement prefill interaction can be used to request a specific activity statement with the correct obligations, pre-filled.

The successful response will provide prefilled customised data specific to the entity's reporting obligations, including:

- AS Type, e.g. BAS C
- Period/s
- Taxpayer details
- Taxation rates and
- Lodgment/payment due dates.

Obligations due are based on the roles registered against the entity's account within the ATO. The four main obligations that can be included in the AS prefill are:

- Goods and Services Tax (GST)
- Income Tax PAYG Instalments (PAYGI)
- Income Tax PAYG Withholding (PAYGW) and
- Fringe benefits tax instalments (FBTI).

## 2.4 ACTIVITY STATEMENT PRELODGE (AS.PRELODGE)

The activity statement prelude interaction validates the data against both channel and processing validations before updating the client account with the reporting obligation. The response message, where the data has no errors will also return any required payment or credit details.

The prelude interaction is optional and can be repeated whether or not the response is successful.

## 2.5 ACTIVITY STATEMENT LODGE (AS.LODGE)

The activity statement lodge interaction validates the data against both channel and processing validations, and where successful, updates the client account with the reporting obligation. The response message, where the data has no errors will also return any required payment or credit details.

Original lodgment cannot be repeated, but revisions are accepted and [can be repeated until successful message](#).

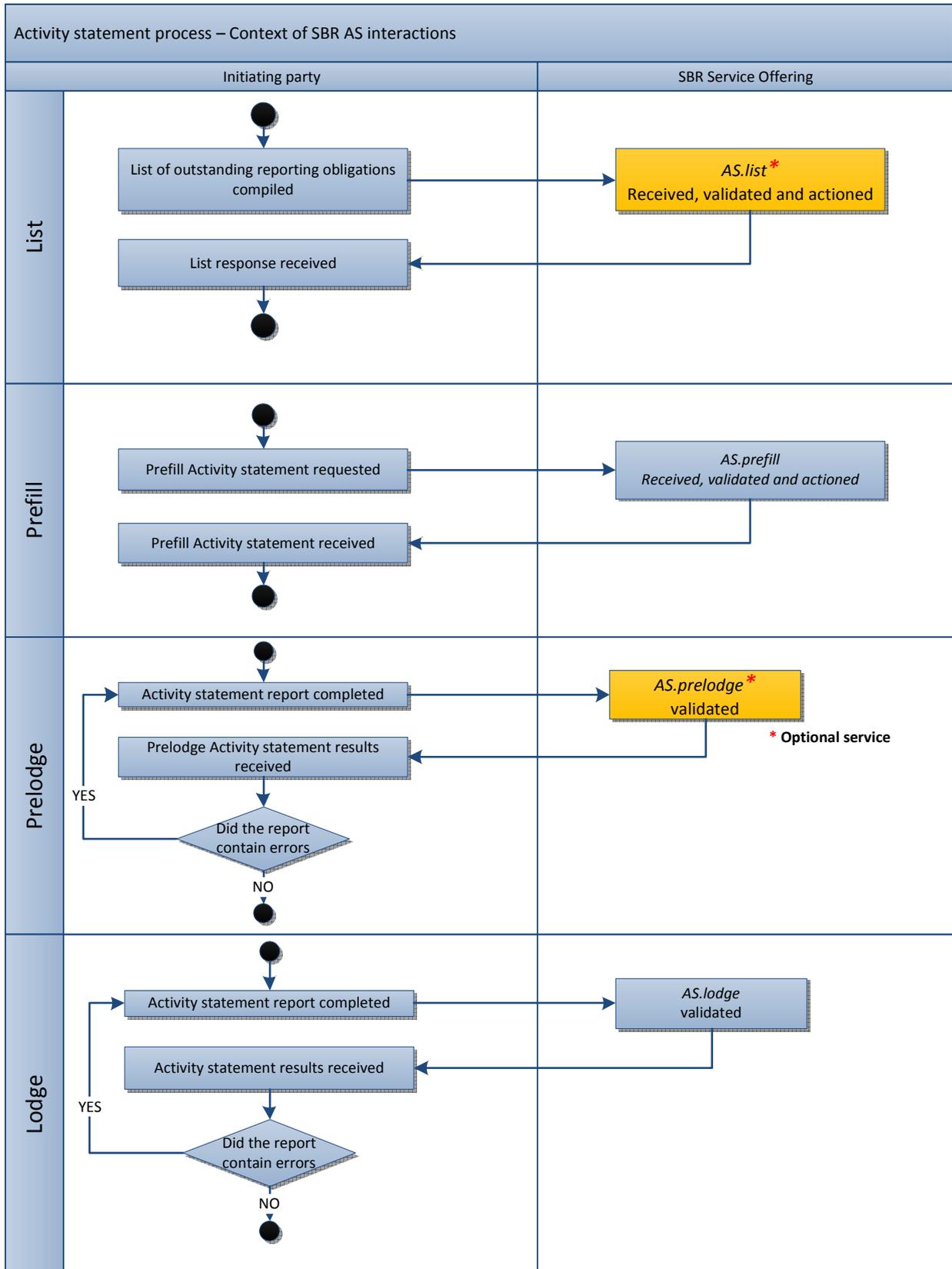


Figure 1: SBR interactions and activity statement processes

## 3. AUTHORISATION

### 3.1 INTERMEDIARY RELATIONSHIP

The SBR services an intermediary can use on behalf of their clients depends on the activity being undertaken and whether the intermediary has a relationship with the client. That is, an intermediary has the appropriate authorisation for the interaction being performed on behalf of the taxpayer recorded in ATO systems.

For the activity statement interactions, the tax agent must be linked at the client or account role level in ATO systems. The BAS agent must be linked at the account role level.

A business intermediary must be appointed by a business in Access Manager to use the available services on their behalf.



The tax practitioner to taxpayer relationship is a fundamental precondition to interacting with SBR for all activity statement interactions

**Note:** If the relationship does not exist, the SBR Add Client Relationship interaction of the Client Update services can be used to establish a relationship between the intermediary and the taxpayer. See the Client Update Business Implementation Guide and Client Update Message Implementation Guide for further information.

### 3.2 ACCESS MANAGER

AUSKey and Access Manager are used to manage access and permissions for SBR online services. ATO systems will check that the initiating party is allowed to use the interaction that is received through the SBR channel.

For more information on Access Manager, see the [ATO website](#). For further information on AUSKey, see the Australian Business Register's [website](#).

The table below displays the interactions available to each initiating party via SBR for the activity statement services.

Service	Interaction	Activity	Tax agent	BAS agent	Business	Business Intermediary
AS	<i>AS.List</i>	Request a list of activity statements	✓	✓	✓	✓
	<i>AS.Get</i>	Request data for a particular activity statement	✓	✓	✓	✓
	<i>AS.Prelodge</i>	Validate the activity statement data before lodgment	✓	✓	✓	✓
	<i>AS.Lodge</i>	Lodge the activity statement	✓	✓	✓	✓

**Table 3: AS Permissions**

A user must be assigned the appropriate authorisation permissions to use the AS service. The below table references the SBR service to the relevant permission in Access Manager:

Service	Access Manager Permission
List activity statement – <i>AS.List</i>	Activity statement - View
Prefill activity statement – <i>AS.Get</i>	Activity statement - View
Prelodge activity statement – <i>AS.Prelodge</i>	Activity statement - Prepare
Lodge activity statement – <i>AS.Lodge</i>	Activity statement - Lodge
Prelodge revised activity statement – <i>AS.Prelodge*</i>	Activity statement - Prepare
Lodge revised activity statement – <i>AS.Lodge*</i>	Activity statement - Revise

**Table 4: Access Manager Permissions**

\* These services are listed separately in Access manager but use the same fields as the prelodge and lodge services

## **4. CONSTRAINTS AND KNOWN ISSUES**

### **4.1 CONSTRAINTS WHEN USING THIS SERVICE**

N/A

### **4.2 KNOWN ISSUES**

N/A

## 5. TAXPAYER DECLARATIONS

Each time an intermediary lodges an approved form on behalf of a taxpayer the law requires the intermediary to have first received a signed written declaration from that taxpayer.

Developers of SBR-enabled software products may elect to provide a printable version of the taxpayer declaration within their products to assist intermediaries.



A taxpayer declaration must be obtained by the intermediary for all lodgment obligations performed on behalf of their client

These declarations apply, not just for original lodgments, but when lodging revisions to an activity statement or instalment notice.

For information on the retention of declarations and frequently asked questions, please refer to the [ATO website](#).

### 5.1 SUGGESTED WORDING

**Privacy**

Taxation laws authorise the ATO to collect information including personal information about individuals who may complete this form. For information about privacy and personal information go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**Declaration**

I declare that:

- All of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation.

## 6. ACTIVITY STATEMENT GUIDANCE

### 6.1 INTERACTIVE VALIDATION

Interactive validation is a feature available via SBR for AS.Prelodge and AS.Lodge messages within ATO processing systems. For an AS message to be able to reach the stage where interactive validation can be invoked, it needs to first pass channel validations.

If errors are received during channel validation, the message will not reach ATO systems and interactive validation will be unable to be performed.

Once the message has passed channel validation, the ATO systems will receive the message, and where errors are encountered on the AS, these will be returned to the intermediary. This enables the intermediary to correct any errors discovered and avoid delays in processing.

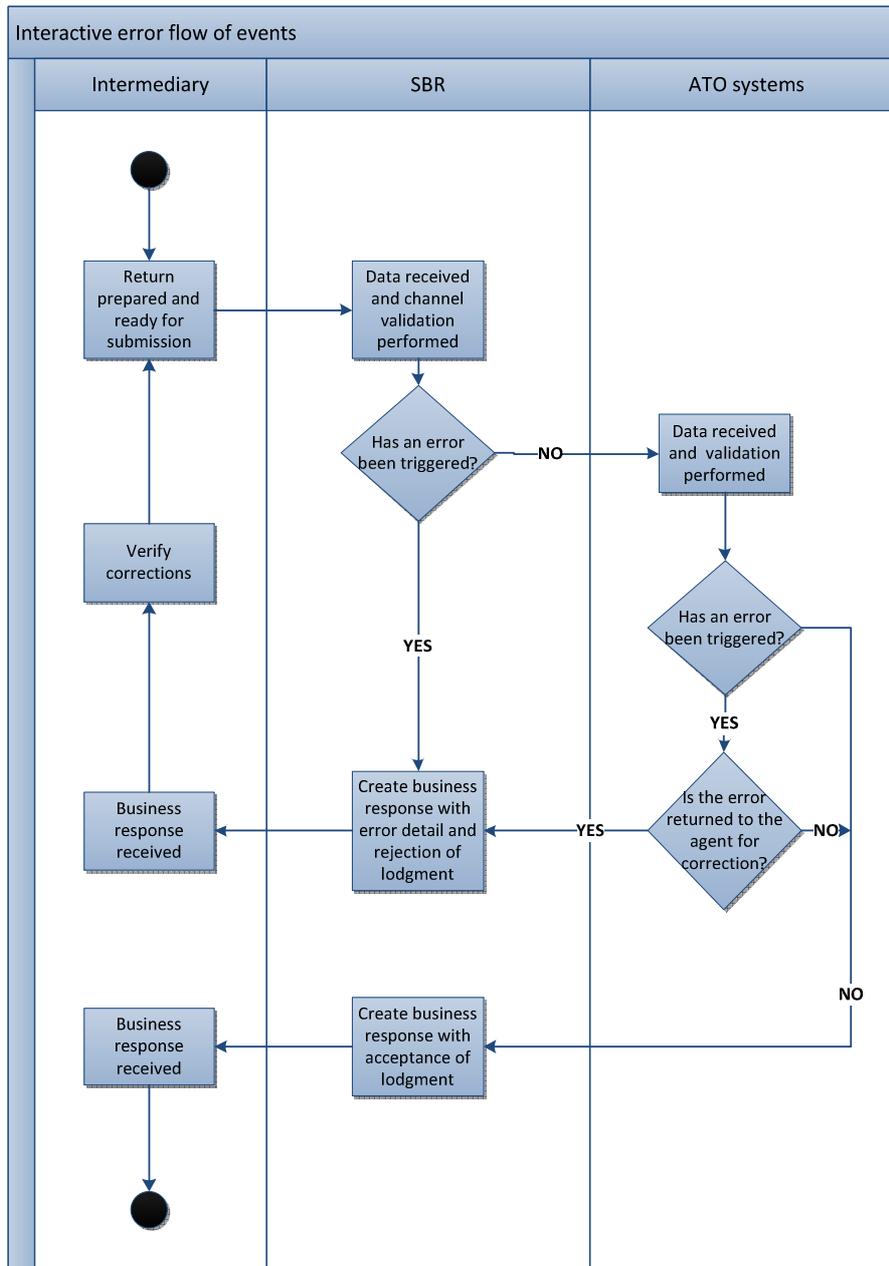


Figure 2: Interactive error flow of events

## 6.2 TFN AND ABN ALGORITHM VALIDATION

To obtain access to the algorithm to validate TFNs in a BMS product, refer to the ATO software developer page on this topic: <http://softwaredevelopers.ato.gov.au/obtainTFNalgorithm>

For information on ABN validation see this page: <http://softwaredevelopers.ato.gov.au/ABNformat>

## 6.3 SIMPLER BAS

Simpler BAS is being introduced on 1 July 2017 and will be the standard GST reporting method for small businesses. ... The GST Instalment reporting method is also available to eligible small businesses (subject to the instalment eligibility criteria) who wish to opt out of Simpler BAS.

Note: Simpler BAS will only apply to BAS periods commencing after 1 July 2017.



The current definition of small business is those businesses with GST annual turnover less than \$2million (GST exclusive). The proposed increase to \$10million (GST exclusive) is subject to legislative change. If the relevant legislation does not receive royal assent by 1 July 2017, Simpler BAS will be the standard GST reporting method for those businesses with a GST annual turnover of less than \$2million (GST exclusive).

Simpler BAS is designed to reduce GST compliance costs by removing several GST information labels (G labels) from the BAS. Reducing G labels on the BAS significantly simplifies the associated book keeping and reporting requirements for small businesses.

Benefits include:

- Reduced compliance costs (dollars, time, stress and frustration) due to simplified account set up, ongoing book keeping and BAS preparation for small business and tax professionals
- Greater leverage of existing automation functions due to a reduction in GST tax codes (e.g. bank uploads)
- Increased accuracy and usage of automation of transaction classification rules
- Businesses can more easily classify transactions, prepare and lodge their BAS
- Simpler BAS will provide greater confidence to small business that they are 'getting it right'
- Increased accuracy of information reported to the ATO

### Changes to GST reporting methods

The following table outlines the changes to GST reporting methods:

GST Cycle	GST turnover	GST reporting methods	
		Pre 1 July 2017	Post 1 July 2017
Monthly	>\$20mill	Full reporting	Full reporting
	>\$10mill and <\$20mill		Full reporting
	<\$10mill		Simpler BAS
Quarterly	>\$10mill and <\$20mill	Full reporting	Full reporting
		Streamlined	Full reporting (Streamlined no longer available)
	<\$10mill	Full reporting	Simpler BAS (Streamlined no longer available)
		Streamlined	

GST Cycle	GST turnover	GST reporting methods Pre 1 July 2017	GST reporting methods Post 1 July 2017
		Instalments	Instalments (GST Annual Return is Simpler BAS)
<b>Annual</b>	<\$75k Small business OR <\$150k Not for Profit	Full reporting	Simpler BAS

**Table 5: GST Reporting changes**

### Changes to external accounting software

Australian Business Software Industry Association (ABSIA) is considering a recommendation of adopting an industry standard for binary GST tax codes (i.e. GST yes or no) to drive future integration and automation opportunities across software platforms.

For more information refer to [Australian Business Software Industry Association \(ABSIA\)](#).

### Changes to GST labels

Small businesses that are on Simpler BAS will only need to report:

- GST on sales (1A)
- GST on purchases (1B)
- Total sales (G1)

And they will no longer need to report:

- Export sales amount (G2)
- Other GST-free sales (G3)
- Capital purchases (G10) or
- Non-capital purchases (G11)

The GST calculation worksheet will no longer be required.

Small businesses that are eligible for and elect the GST instalment reporting method will only need to report in their GST Annual Return:

- GST on sales (1A)
- GST on purchases (1B)
- Total sales (G1)
- GST instalments (1H)

Note: GST instalment clients will continue to complete their quarterly AS forms as they have previously done.

Businesses that are on Full reporting method will continue to report:

- GST on sales (1A)
- GST on purchases (1B)
- Total sales (G1)
- Export sales amount (G2)
- Other GST-free sales (G3)
- Capital purchases (G10)
- Non-capital purchases (G11)



Businesses that are registered for deferred GST will continue to receive label 'Deferred GST' (7A) regardless of their turnover.

**Who is eligible?**

Small businesses are eligible for Simpler BAS if:

- They have an ABN and are registered for GST and
- have nominated their projected turnover at point of ABN/GST registration or updated their turnover to less than small business entity threshold.



GST Reporting Methods will no longer be elected via the BAS. All elections will be made via Registration and Registration Maintenance channels.

**Changes to GST projected annual turnover range**

If the small business or intermediary self-assess and elects to change the GST annual turnover from less than \$10 million to \$10 million or greater the GST annual turnover is to be updated to \$10 million or greater via ATO Online/portals or SBR services. The business entity will be defaulted to Full reporting as from the next reporting financial year.

If the small business or intermediary self-assess and elect to change the GST annual turnover from \$10 million or greater to \$20 million the GST annual turnover is to be updated to greater than \$20 million via ATO Online/portals or SBR services. The business entity will be defaulted to Full reporting as from the next financial year and the Lodgment cycle will change to Monthly from the start of the next quarter.

If the small business or intermediary self-assess and elect to change the GST annual turnover from \$10 million or greater to less than \$10 million the GST annual turnover is to be updated to less than \$10 million via ATO Online/portals or SBR services. The small business entity will be defaulted to Simpler BAS (with option to opt-out to instalments if they meet the instalments eligibility criteria) as from the next reporting period.

Below are stats for the changes of GST turnover between two financial years

- Changed their turnover from under \$2M (2014/15) to \$2M or greater (2015/16) – 22,409 entities
- Changed their turnover from under \$10M (2014/15) to \$10M or greater (2015/2016) – 5,633 entities

**BAS Validation rules**

The removal of the validation checks will assist in improving the overall client experience for digital users in a number of scenarios.

Current state:

Where client is a full reporting business the current validation rules are applied to:

- G1 where G1 is less than the sum of G2 and G3;
- G10 or G11 provided but 1B is not present
- 1B provided but G10 or G11 is not present

Future state:

From 1 July 2017 onward, the following validation rule will be removed  
1B provided and G10 and/or G11 not provided

This validation rule will not apply to businesses that are eligible for the Simpler BAS reporting method for all reporting periods (pre and post 1 July 2017) and for the following events:

- Backdating of registration and lodgment of prior BAS periods. For periods pre 1 July 2017 all businesses are required to lodge G1, 1A & 1B. Simpler BAS reporting method is available to eligible small business post 1 July 2017.

- Lodgment of BAS for all outstanding periods. For periods pre 1 July 2017 all businesses are required to lodge G1, 1A & 1B. Simpler BAS reporting method is available to eligible small business post 1 July 2017.
- BAS revisions/amendments to prior periods. For all pre 1 July 2017 BAS a revision of G1, 1A & 1B is required but G2, G3, G10 & G11 are optional.

Turning off the validation rule (1B provided but G10 or G11 is not present) will ensure a client will be able to lodge any BAS for periods prior to 1 July 2017 (and in all the above scenarios) regardless of which tax code solution they have in their accounting software.

#### **How do I lodge for periods prior 01/07/2017 once I am a Simpler BAS reporter?**

If you are a new to small business and expect to become a Simpler BAS reporter, as of 1 July 2017 you will be able to report for all periods' pre and post 1 July 2017 with the following labels:

- GST on sales (1A)
- GST on purchases (1B)
- Total sales (G1)

This is available for all clients regardless of their lodgment cycle. If you are a quarterly lodger and would like to choose this option, simply chose Option 2 and only fill in fields G1, 1A and 1B.

#### **Impacts/changes on streamlined clients post July 2017**

From 2016/17 and beyond all existing streamlined clients will no longer require to lodge the GST Annual Information Report (GAIR).

The GST Annual Information Report (GAIR) is generated for those clients on the Streamlined GST reporting method and is completed annually. It is a paper form only. The GAIR requires the client to provide the annual amounts for G2, G3, G10 and G11 as these labels have not been provided in any of the quarterly lodgments (only G1, 1A and 1B).

#### **Impacts/changes to New to Business (N2B) post 1 January 2017**

From 1 January 2017 when new to Business (N2B) clients are selecting their reporting method they will be "advised" to select the current streamlined option on their first BAS form. With no requirement to lodge GST Annual Information Report (GAIR) this will provide the same GST labels as a Simpler BAS and allow N2B to use the reduced GST tax code solutions under Simpler BAS. This approach will avoid the unnecessary re-configuration of their accounting software after the initial set up come 1<sup>st</sup> July 2017

## 6.4 TYPES OF ACTIVITY STATEMENTS SUPPORTED BY SBR

The AS services supported by SBR follows the existing form types (see table below). There are no new form types associated with the Simpler BAS. The GST estimated turnover range option will determine the GST Reporting Method which dictates the relevant GST labels on the Activity Statement. Simpler BAS changes will not impact other activity statement obligations and associated labels.

Activity Statement	Period	Obligations	<\$10M turnover		=>\$10M turnover
			Simpler BAS Reporting Method	GST labels – Instalment Reporting Method	GST labels - Full Reporting Method
BAS - A	Quarterly	GST, PAYG-I, PAYG-W, DCOIN	G1, 1A, 1B	G21, G22, G23, G24, 1A, 1B	G1, G2, G3, G10, G11, 1A, 1B
BAS - C	Quarterly	GST, WET, LCT, PAYG-I, PAYG-W, FBT, DCOIN	G1, 1A, 1B	G21, G22, G23, G24, 1A, 1B	G1, G2, G3, G10, G11, 1A, 1B
BAS - D	Quarterly	GST	G1, 1A, 1B	G21, G22, G23, G24, 1A, 1B	G1, G2, G3, G10, G11, 1A, 1B
BAS - F	Quarterly	GST, PAYG-W	G1, 1A, 1B	G21, G22, G23, G24, 1A, 1B	G1, G2, G3, G10, G11, 1A, 1B
BAS – U	Quarterly	GST, PAYG-I, PAYG-W, FTC	G1, 1A, 1B	G21, G22, G23, G24, 1A, 1B	G1, G2, G3, G10, G11, 1A, 1B
BAS – V	Quarterly	GST, WET, LCT, PAYG-I, PAYG-W, FBT, FTC	G1, 1A, 1B	G21, G22, G23, G24, 1A, 1B	G1, G2, G3, G10, G11, 1A, 1B
BAS – W	Quarterly	GST, FTC	G1, 1A, 1B	G21, G22, G23, G24, 1A, 1B	G1, G2, G3, G10, G11, 1A, 1B
BAS – X	Quarterly	GST, PAYG-W, FTC	G1, 1A, 1B	G21, G22, G23, G24, 1A, 1B	G1, G2, G3, G10, G11, 1A, 1B
BAS - G	Monthly	GST, WET, LCT, PAYG-I, FBT, DCOIN	G1, 1A, 1B, 7A*	N/A	G1, G2, G3, G10, G11, 1A, 1B, 7A*
			* only where registered for deferred GST		
BAS – Y	Monthly	GST, WET, LCT, PAYG-I, PAYG-W, FBT, FTC	G1, 1A, 1B, 7A*	N/A	G1, G2, G3, G10, G11, 1A, 1B, 7A*
			* only where registered for deferred GST		

Activity Statement	Period	Obligations	<\$10M turnover		=>\$10M turnover
			Simpler BAS Reporting Method	GST labels – Instalment Reporting Method	GST labels - Full Reporting Method
GSTR - P	Annual	GST Annual Return GST, WET, LCT	G1, 1A, 1B	G1, 1A, 1B, 1H	N/A
GSTR – Z	Annual	GST Annual Return GST, WET, LCT, FTC	G1, 1A, 1B	N/A	N/A
AS - B	Quarterly	PAYG-I, DCOIN	N/A	N/A	N/A
AS - I	Monthly / Quarterly	PAYG-W	N/A	N/A	N/A
AS - J	Quarterly	PAYG-I, PAYG-W, FBT, DCOIN	N/A	N/A	N/A
Instalment Notice - N	Annual	PAYG-I (instalment amount)	N/A	N/A	N/A
Instalment Notice - R	Quarterly	PAYG-I (instalment amount)	N/A	N/A	N/A
Instalment Notice - S	Quarterly	GST (instalment amount)	N/A	G21, G22, G23, G24	N/A
Instalment Notice - T	Quarterly	GST (instalment amount) and PAYG-I (instalment amount)	N/A	G21, G22, G23, G24	N/A
R – BAS (revisions)	Monthly / Quarterly & Annual	GST, WET, LCT, FTC, PAYG-I, PAYG-W, FBT, DCOIN	G1, 1A, 1B	G1, 1A, 1B	G1, G2, G3, G10, G11, 1A, 1B
GST Calculation Worksheet	Monthly / Quarterly & Annual	GST	Not required	Not required	No change

Table 6: Activity statements supported by SBR