

Simpler BAS | Clarification of selecting reporting option through software

There have been queries raised by DSPs in regard to selecting the Simpler BAS reporting option in software.

The below points clarify the requirements:

- The ATO back-end processing system is solely responsible for determining whether a client is eligible for Simpler BAS or not, and this is indicated via the **pre-fill** response.
- Software developers are to use the pre-fill response to determine which GST labels are presented to the client in their business management software. If they are giving the wrong labels, then they are not using pre-fill correctly.
- The client's pre-fill response will indicate which labels need to be submitted.
 - For Simpler BAS clients this will be GST labels G1, 1A, and 1B
plus labels for any other obligation type the client is registered for (ITI, ITW, FBT etc.)
plus calculation labels.
 - For full reporting clients this will be GST labels G1; G2, G3, G10, G11, 1A, and 1B
plus labels for any other obligation type the client is registered for (ITI, ITW, FBT etc.)
plus calculation labels.
 - For GST Instalments clients this will be GST labels G21; G22, G23, G24, and 1A
plus labels for any other obligation type the client is registered for (ITI, ITW, FBT etc.)
plus calculation labels.
- Any attempts to submit data for GST labels which do not align with the clients reporting method, will result in an error at pre-lodge / lodge (CMN.ATO.AS.EM200 "For simpler BAS lodgements, labels G2 or G3 or G10 or G11 must not be provided").



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- When the client submits their activity statement, they have the option to choose a “Reporting Option” code, however post 1/07/2017 this reporting option code is no longer passed to the ATO back-end processing system. The back-end processing system will validate and process client provided values based on their eligible reporting method and registration details.
- If clients choose to submit a Reporting Option code with their activity statement, it should be
 - aligned with the pre-fill response
 - blank, or
 - 0 (zero)

else error CMN.ATO.AS.EM200 will occur. The back-end processing system will use the reporting method stored within the system (same as the pre-fill response) to validate and process the lodgment.

If you have any further questions regarding Simpler BAS please email DPO@ato.gov.au

