

BAS - Worksheet

From 1 July 2022 to 30 June 2023

ABN

12893200379

GST amounts you owe the ATO from sales

Total sales and income	G1	185,902.00
Exports sales	G2	-
Other GST-free sales	G3	180,000.00
Input taxed sales income	G4	948.00
Total GST-free and input taxed sales (G2 + G3 + G4)	G5	180,948.00
Total taxable sales (G1 minus G5)	G6	4,954.00
Adjustments (if applicable)	G7	543.00
Total taxable sales after adjustments (G6 + G7)	G8	5,497.00
GST on sales (G8 divided by eleven)	G9	499.00
GST Instalment Amount	G21	-
Estimated net GST for the year	G22	-
Varied amount of GST payable for the quarter	G23	-

GST amounts the ATO owes you from purchases

Capital purchases	G10	-
Other purchases	G11	13,071.00
This is the total of your purchases (G10 + G11)	G12	13,071.00
Purchases for making input taxed sales and income	G13	7,097.00
Purchases with no GST in the price	G14	-
Estimated private use of purchases + non-income tax deductible purchases	G15	-
Total of your non-creditable purchases (G13 + G14 + G15)	G16	7,097.00
Total of your creditable purchases (G12 minus G16)	G17	5,974.00
Adjustments	G18	1,486.00
Total of your creditable purchases after adjustments (G17 + G18)	G19	7,460.00
GST on purchases (G19 divided by eleven)	G20	678.00

Amount withheld from all payments

Total of salary, wages and other payments	W1	-
Amounts withheld from salary, wages and other payments	W2	-
Amounts withheld from investment distributions where no TFN is quoted	W3	-
Amounts withheld from payment of invoices when no ABN is quoted	W4	-
Total amounts withheld (W2 + W3 + W4)	W5	-

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From 1 July 2022 to 30 June 2023

Income tax instalment

Instalment income	T1	-
Commissioner's instalment rate	T2	-
Varied instalment rate	T3	
Reason for variation	T4	00
Varied instalment amount	T6	-
ATO instalment amount	T7	202.00
Estimated tax for the year	T8	-
Varied amount for the quarter	T9	-

Fringe benefits tax instalment

Fringe benefits tax instalment	F1	-
Estimated total fringe benefits tax payable	F2	-
Varied fringe benefits tax instalment amount	F3	-
Reason for variation	F4	-

Amounts you owe the ATO

Goods and services tax payable	1A	499.00
Wine equalisation tax payable	1C	-
Luxury car tax payable	1E	-
Add 1A + 1C + 1E	2A	499.00
Total amounts withheld from all payments	4	-
Income tax instalment	5A	202.00
Fringe benefits tax instalment	6A	-
Deferred company/fund instalment	7	-
Add 2A + 4 + 5A + 6A + 7	8A	701.00

Amounts the ATO owes you

Credit for goods and services tax paid	1B	678.00
Wine equalisation tax refundable	1D	-
Luxury car tax refundable	1F	-
Credit for wholesales sales tax	1G	-
Add 1B + 1G	2B	678.00
Credit adjustment for previous income tax instalment	5B	-
Variation credit from prior fringe benefits tax instalments	6B	-
Add 2B + 5B + 6B	8B	678.00

Payment or refund

Is 8A more than 8B?		Yes
Your payment amount	9	23.00

Notes to BAS

From 1 July 2022 to 30 June 2023

GST amounts you owe the ATO from sales

Total sales and income (G1)

Effective Date	Description	Total
Revenue		
6101000 Lot 9, Smith Street, Naracoorte		
16/09/2022	CERVUS EQUIPMENT Brandt NAR	1,651.22
3/10/2022	BRANDT TRACTOR PTY LTD Brandt	550.41
1/11/2022	BRANDT TRACTOR PTY LTD Brandt	550.41
1/12/2022	BRANDT TRACTOR PTY LTD Brandt	550.41
5/05/2023	CERVUS EQUIPMENT Brandt NAR	1,651.22
6900001 Cash at Bank - Main (Fund)		
29/07/2022	MACQUARIE CMA INTEREST PAID	11.25
31/08/2022	MACQUARIE CMA INTEREST PAID	24.50
30/09/2022	MACQUARIE CMA INTEREST PAID	32.75
31/10/2022	MACQUARIE CMA INTEREST PAID	45.45
30/11/2022	MACQUARIE CMA INTEREST PAID	51.95
30/12/2022	MACQUARIE CMA INTEREST PAID	56.30
31/01/2023	MACQUARIE CMA INTEREST PAID	63.04
28/02/2023	MACQUARIE CMA INTEREST PAID	55.64
31/03/2023	MACQUARIE CMA INTEREST PAID	68.92
28/04/2023	MACQUARIE CMA INTEREST PAID	360.41
31/05/2023	MACQUARIE CMA INTEREST PAID	170.29
30/06/2023	MACQUARIE CMA INTEREST PAID	8.03
	Total	5,902.20

Capital Disposals

2101000 Lot 9, Smith Street, Naracoorte		
31/03/2023	Sale of Lot 9, Smith Street, Naracoorte	90,000.00
21010001 Lot 10, Smith Street, Naracoorte		
31/03/2023	Sale of Lot 10, Smith Street,	90,000.00
	Total	180,000.00
	Total (G1)	185,902.20

Other GST-free sales (G3)

Effective Date	Description	Total	Debit	Credit	GST
Capital Disposals					
2101000 Lot 9, Smith Street, Naracoorte					
31/03/2023	Sale of Lot 9, Smith Street, Naracoorte	90,000.00	-	90,000.00	-
21010001 Lot 10, Smith Street, Naracoorte					
31/03/2023	Sale of Lot 10, Smith Street,	90,000.00	-	90,000.00	-
	Total	180,000.00	-	180,000.00	-

G3 = Transaction total - (GST x 11) = 180,000.00 - (0.00 x 11) = 180,000.00

Input taxed sales income (G4)

Effective Date	Description	Total	Debit	Credit	GST	NRIT
Revenue						
6101000 Lot 9, Smith Street, Naracoorte						

Notes to BAS

From 1 July 2022 to 30 June 2023

16/09/2022	CERVUS EQUIPMENT Brandt NAR	1,651.22	-	1,501.11	150.11	-
3/10/2022	BRANDT TRACTOR PTY LTD Brandt	550.41	-	500.37	50.04	-
1/11/2022	BRANDT TRACTOR PTY LTD Brandt	550.41	-	500.37	50.04	-
1/12/2022	BRANDT TRACTOR PTY LTD Brandt	550.41	-	500.37	50.04	-
5/05/2023	CERVUS EQUIPMENT Brandt NAR	1,651.22	-	1,501.11	150.11	-
6900001	Cash at Bank - Main (Fund)					
29/07/2022	MACQUARIE CMA INTEREST PAID	11.25	-	11.25	-	-
31/08/2022	MACQUARIE CMA INTEREST PAID	24.50	-	24.50	-	-
30/09/2022	MACQUARIE CMA INTEREST PAID	32.75	-	32.75	-	-
31/10/2022	MACQUARIE CMA INTEREST PAID	45.45	-	45.45	-	-
30/11/2022	MACQUARIE CMA INTEREST PAID	51.95	-	51.95	-	-
30/12/2022	MACQUARIE CMA INTEREST PAID	56.30	-	56.30	-	-
31/01/2023	MACQUARIE CMA INTEREST PAID	63.04	-	63.04	-	-
28/02/2023	MACQUARIE CMA INTEREST PAID	55.64	-	55.64	-	-
31/03/2023	MACQUARIE CMA INTEREST PAID	68.92	-	68.92	-	-
28/04/2023	MACQUARIE CMA INTEREST PAID	360.41	-	360.41	-	-
31/05/2023	MACQUARIE CMA INTEREST PAID	170.29	-	170.29	-	-
30/06/2023	MACQUARIE CMA INTEREST PAID	8.03	-	8.03	-	-
	Total	5,902.20	-	5,451.86	450.34	-

G4 = Transaction total - ((GST - NRIT) x 11) = 5,902.20 - ((450.34 - 0.00) x 11) = 948.46

Adjustments (G7)

Effective Date	Description	Total	Debit	Credit	GST	NRIT
Expense						
8040003	Property - Commercial 2 - Body Corporate Fees					
31/03/2023	Property - Commercial 1 - Insurance	135.07	-	122.79	12.28	-
31/03/2023	Property - Commercial 2 - Body	204.17	-	185.61	18.56	-
8040016	Property - Commercial 2 - Rates					
31/03/2023	Property - Commercial 2 - Rates	14.48	-	14.48	-	-
31/03/2023	Property - Commercial 2 - Rates	74.71	-	74.71	-	-
8040023	Property - Commercial 2 - Water Charges					
31/03/2023	Property - Commercial 2 - Water	1.61	-	1.61	0.15	0.15
8050003	Property - Commercial 3 - Body Corporate Fees					
31/03/2023	Property - Commercial 3 - Body	204.16	-	185.60	18.56	-
8050016	Property - Commercial 3 - Rates					
31/03/2023	Property - Commercial 3 - Rates	14.51	-	14.51	-	-
31/03/2023	Property - Commercial 3 - Rates	96.68	-	96.68	-	-
8050023	Property - Commercial 3 - Water Charges					
31/03/2023	Property - Commercial 3 - Water	1.61	-	1.61	0.15	0.15
	Total	747.00	-	697.60	49.70	0.30

G7 = (GST - NRIT) x 11 = (49.70 - 0.30) x 11 = 543.40

GST amounts the ATO owes you from purchases

Other purchases (G11)

Effective Date	Description	Total	Debit	Credit
Expense				
8010001	Accountancy Fees			
27/02/2023	TRANSACT FUNDS TFR TO TTO	1,826.00	-	-

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From 1 July 2022 to 30 June 2023

26/04/2023	TRANSACT FUNDS TFR TO TTO	165.00	-	-
30/06/2023	Accountancy Fees	1,958.00	-	-
8010003	Actuarial Fees			
27/02/2023	TRANSACT FUNDS TFR TO TTO	363.00	-	-
8010005	Audit Fees			
27/02/2023	TRANSACT FUNDS TFR TO TTO	1,298.00	-	-
30/06/2023	Audit Fees	1,386.00	-	-
8040003	Property - Commercial 2 - Body Corporate Fees			
10/03/2023	TRANSACT FUNDS TFR TO	285.00	-	-
8040016	Property - Commercial 2 - Rates			
11/08/2022	BPAY TO NARA LUCIN COUNCIL [B-PAY	74.10	-	-
9/09/2022	BPAY TO REVSA - ESL [B-PAY	57.50	-	-
1/12/2022	BPAY TO NARA LUCIN COUNCIL [B-PAY	74.10	-	-
23/02/2023	BPAY TO NARA LUCIN COUNCIL [B-PAY	74.10	-	-
31/03/2023	Property - Commercial 2 - Rates	74.10	-	-
8040017	Property - Commercial 2 - Other			
31/03/2023	Property - Commercial 2 - Other	70.95	-	-
31/03/2023	Property - Commercial 2 - Other	1,100.00	-	-
31/03/2023	Property - Commercial 2 - Other	485.00	-	-
8040023	Property - Commercial 2 - Water Charges			
6/09/2022	BPAY TO SA WATER [B-PAY	146.65	-	-
14/12/2022	BPAY TO SA WATER [B-PAY	146.65	-	-
27/02/2023	BPAY TO SA WATER [B-PAY	146.65	-	-
8050003	Property - Commercial 3 - Body Corporate Fees			
10/03/2023	TRANSACT FUNDS TFR TO	255.00	-	-
8050016	Property - Commercial 3 - Rates			
11/08/2022	BPAY TO NARA LUCIN COUNCIL [B-PAY	95.93	-	-
9/09/2022	BPAY TO REVSA - ESL [B-PAY	57.50	-	-
1/12/2022	BPAY TO NARA LUCIN COUNCIL [B-PAY	95.88	-	-
23/02/2023	BPAY TO NARA LUCIN COUNCIL [B-PAY	95.88	-	-
31/03/2023	Property - Commercial 3 - Rates	95.88	-	-
8050017	Property - Commercial 3 - Other			
31/03/2023	Property - Commercial 3 - Other	485.00	-	-
31/03/2023	Property - Commercial 3 - Other	70.95	-	-
31/03/2023	Property - Commercial 3 - Other	1,100.00	-	-
8050023	Property - Commercial 3 - Water Charges			
6/09/2022	BPAY TO SA WATER [B-PAY	146.65	-	-
14/12/2022	BPAY TO SA WATER [B-PAY	146.65	-	-
27/02/2023	BPAY TO SA WATER [B-PAY	146.65	-	-
8250003	ASIC Annual Return Fee			
19/04/2023	BPAY TO ASIC [B-PAY WITHDRAWAL]	290.00	-	-
8250005	ATO Annual Return Fee - Supervisory levy			
30/06/2023	ATO Annual Return Fee - Supervisory	259.00	-	-
	Total	13,071.77	-	-
	Total (G11)	13,071.77		

Purchases for making input taxed sales and income (G13)

Effective Date	Description	Total	Debit	Credit	GST	NRIT
Expense						
8010001	Accountancy Fees					
27/02/2023	TRANSACT FUNDS TFR TO TTO	1,826.00	1,701.50	-	166.00	41.50

Notes to BAS

From 1 July 2022 to 30 June 2023

26/04/2023	TRANSACT FUNDS TFR TO TTO	165.00	153.75	-	15.00	3.75
30/06/2023	Accountancy Fees	1,958.00	1,824.50	-	178.00	44.50
8010003	Actuarial Fees					
27/02/2023	TRANSACT FUNDS TFR TO TTO	363.00	338.25	-	33.00	8.25
8010005	Audit Fees					
27/02/2023	TRANSACT FUNDS TFR TO TTO	1,298.00	1,298.00	-	118.00	118.00
30/06/2023	Audit Fees	1,386.00	1,386.00	-	126.00	126.00
8040003	Property - Commercial 2 - Body Corporate Fees					
10/03/2023	TRANSACT FUNDS TFR TO	285.00	259.09	-	25.91	-
8040016	Property - Commercial 2 - Rates					
11/08/2022	BPAY TO NARA LUCIN COUNCIL [B-PAY	74.10	74.10	-	-	-
9/09/2022	BPAY TO REVSA - ESL [B-PAY	57.50	57.50	-	-	-
1/12/2022	BPAY TO NARA LUCIN COUNCIL [B-PAY	74.10	74.10	-	-	-
23/02/2023	BPAY TO NARA LUCIN COUNCIL [B-PAY	74.10	74.10	-	-	-
31/03/2023	Property - Commercial 2 - Rates	74.10	74.10	-	-	-
8040017	Property - Commercial 2 - Other					
31/03/2023	Property - Commercial 2 - Other	70.95	70.95	-	-	-
31/03/2023	Property - Commercial 2 - Other	1,100.00	1,000.00	-	100.00	-
31/03/2023	Property - Commercial 2 - Other	485.00	485.00	-	-	-
8040023	Property - Commercial 2 - Water Charges					
6/09/2022	BPAY TO SA WATER [B-PAY	146.65	146.65	-	13.33	13.33
14/12/2022	BPAY TO SA WATER [B-PAY	146.65	146.65	-	13.33	13.33
27/02/2023	BPAY TO SA WATER [B-PAY	146.65	146.65	-	13.33	13.33
8050003	Property - Commercial 3 - Body Corporate Fees					
10/03/2023	TRANSACT FUNDS TFR TO	255.00	231.82	-	23.18	-
8050016	Property - Commercial 3 - Rates					
11/08/2022	BPAY TO NARA LUCIN COUNCIL [B-PAY	95.93	95.93	-	-	-
9/09/2022	BPAY TO REVSA - ESL [B-PAY	57.50	57.50	-	-	-
1/12/2022	BPAY TO NARA LUCIN COUNCIL [B-PAY	95.88	95.88	-	-	-
23/02/2023	BPAY TO NARA LUCIN COUNCIL [B-PAY	95.88	95.88	-	-	-
31/03/2023	Property - Commercial 3 - Rates	95.88	95.88	-	-	-
8050017	Property - Commercial 3 - Other					
31/03/2023	Property - Commercial 3 - Other	485.00	485.00	-	-	-
31/03/2023	Property - Commercial 3 - Other	70.95	70.95	-	-	-
31/03/2023	Property - Commercial 3 - Other	1,100.00	1,000.00	-	100.00	-
8050023	Property - Commercial 3 - Water Charges					
6/09/2022	BPAY TO SA WATER [B-PAY	146.65	146.65	-	13.33	13.33
14/12/2022	BPAY TO SA WATER [B-PAY	146.65	146.65	-	13.33	13.33
27/02/2023	BPAY TO SA WATER [B-PAY	146.65	146.65	-	13.33	13.33
8250003	ASIC Annual Return Fee					
19/04/2023	BPAY TO ASIC [B-PAY WITHDRAWAL]	290.00	290.00	-	-	-
8250005	ATO Annual Return Fee - Supervisory levy					
30/06/2023	ATO Annual Return Fee - Supervisory	259.00	259.00	-	-	-
	Total	13,071.77	12,528.68	-	965.07	421.98

G13 = Transaction total - ((GST - NRIT) x 11) = 13,071.77 - ((965.07 - 421.98) x 11) = 7,097.78

Adjustments (G18)

Effective Date	Description	Total	Debit	Credit	GST
Revenue					
6101000	Lot 9, Smith Street, Naracoorte				
13/06/2023	Refund income Lot 9, Smith Street,	1,486.92	1,351.75	-	135.17

Notes to BAS

From 1 July 2022 to 30 June 2023

Total	1,486.92	1,351.75	-	135.17
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G18 = GST x 11 = 135.17 x 11 = 1,486.87