GST Tracking and Reconciliation Template

ATO Compliance | Australia

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Prepared By: [Name]	**Date:** [DD/MM/YYYY]	**Financial Year:** [FY 20XX–XX]

1. RECONCILIATION PERIOD

Business Name	[ ]
ABN	[ ]
BAS Period	Q1 (Jul–Sep) / Q2 (Oct–Dec) / Q3 (Jan–Mar) / Q4 (Apr–Jun) / Monthly
Period Start Date	[ ]
Period End Date	[ ]
Accounting Basis	Cash / Accrual
Prepared By	[ ]
Review Date	[ ]

2. SALES LEDGER — GST COLLECTED

Invoice No.	Customer Name	Invoice Date	Sale Amount (excl. GST)	GST Collected	Total Invoice (incl. GST)	GST Category	Notes
			$	$	$	Taxable / GST-Free / Input-Taxed	
			$	$	$	Taxable / GST-Free / Input-Taxed	
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			$	$	$	Taxable / GST-Free / Input-Taxed	
			$	$	$	Taxable / GST-Free / Input-Taxed	
			$	$	$	Taxable / GST-Free / Input-Taxed	

TOTAL GST COLLECTED							
			$	$	$		

3. PURCHASES LEDGER — GST PAID (INPUT TAX CREDITS)

Supplier Name	Invoice / Receipt No.	Purchase Date	Purchase Amount (excl. GST)	GST Paid	Total Invoice (incl. GST)	GST Category	Notes
			$	$	$	Creditable / Non-Creditabl e / Private	
			$	$	$	Creditable / Non-Creditabl e / Private	
			$	$	$	Creditable / Non-Creditabl e / Private	
			$	$	$	Creditable / Non-Creditabl e / Private	
			$	$	$	Creditable / Non-Creditabl e / Private	
			$	$	$	Creditable / Non-Creditabl e / Private	

			$	$	$	Creditable / Non-Creditable / Private	
			$	$	$	Creditable / Non-Creditable / Private	
			$	$	$	Creditable / Non-Creditable / Private	
			$	$	$	Creditable / Non-Creditable / Private	
TOTAL GST PAID (ITC)							
			$	$	$		

4. GST RECONCILIATION SUMMARY

Item	Per Accounting System	Per BAS (G-codes)	Variance	Explanation / Adjustment
Total GST Collected (G8)	$	$	$	
Total Input Tax Credits (G19)	$	$	$	
Net GST Payable / (Refund)	$	$	$	
GST Adjustments (if any)	$	$	$	
NET GST AFTER ADJUSTMENTS	$	$	$	

5. GST ADJUSTMENTS LOG

Adjustment Type	Date	Original Amount	Adjustment Amount	Reason	BAS Period Reported	Status
Bad Debt Adjustment		$	$			Pending / Posted
Change in Creditable Purpose		$	$			Pending / Posted
Return / Refund to Customer		$	$			Pending / Posted

Import / Customs GST	$	$		Pending / Posted
Other Adjustment	$	$		Pending / Posted

6. GST CODING REVIEW CHECKLIST

Review Item	Checked (Y/N)	Issues Found	Action Required	Resolved (Y/N)
All sales coded with correct GST category				
All purchases coded with correct GST category				
GST-free items correctly excluded				
Input-taxed supplies identified				
Private use items excluded from ITCs				
Capital purchases separated from non-capital				
Imports / reverse-charge GST recorded				
Creditor invoices matched to payments				
Debtor invoices matched to receipts				
Bank reconciliation completed and agreed				
GST on BAS agrees to accounting system reports				
Adjustments from prior BAS periods reviewed				

7. SIGN-OFF

Role	Name	Signature	Date
Accounts Payable / Receivable Officer		______________________________ _	

Finance Manager	___________________________ _
Tax Agent (if applicable)	___________________________ _