

Business activity statements – fundamentals

Available in: NSW, QLD, VIC, WA

L1 Introductory Level

Increase your competence in preparing standard BAS documentation and better understand the variances, forms and requirements.

About the workshop

Designed specifically to start from the basics, this workshop will take you step-by-step through the processes required to complete a BAS. It will finish with a number of targeted case studies so you can practise your new-found skills by actually completing a number of forms.

Workshop outline

Learn about the following areas:

- An explanation of GST
- Introduction to the BAS form
- Why there are different forms
- Basic tips for completing the BAS
- Cash vs accruals method
- Key definitions: total exports, GST-free sales, capital acquisitions, total of other acquisitions, suppliers, acquisitions
- Lodging and paying BAS amounts
- GST instalments method
- Basic adjustments
- Annual forms
- PAYG withholding
- Requirements for small, medium and large withholders
- PAYG instalment
- FBT – including and varying instalments
- Deferred company instalments
- Tips and traps as identified by the ATO
- GST on imported goods

Take away materials

To ensure you get the most out of your participation in this workshop you will receive a comprehensive course manual covering the important issues, theories and discussion points covered during the workshop. It will also include a number of case studies which allow you to practise completing BAS forms.

Learning outcomes

You will learn how to calculate:

- Total sales in a tax period – for quarterly and annual reporting
- GST collected on supplies and paid on purchases (quarterly and annually)
- Export supplies and other GST-free supplies
- Capital and other acquisitions
- PAYG instalments using the ATO rate method, or a varied rate
- PAYG instalments using a GDP-adjusted amount
- Varied PAYG instalment amounts
- Varied FBT instalment amounts

Using the cash accounting method, you will be shown:

- The lodgement requirements for monthly and quarterly GST payers
- How PAYG withholding requirements affect the way forms are completed
- The difference between cash and non-cash accounting
- What information needs to be included for small, medium and large withholders on the quarterly BAS

Also available

Business activity statements – advanced

If you already have a basic understanding of BAS, it is recommended you attend the 'Business activity statements – advanced' workshop.

Visit cpaaustralia.com.au/cpd for more information.

Workshop & In-house features

- Case studies and practical examples will be explored
- Choose the date and time that suits you
- For more information, please email: inhousetraining@cpaaustralia.com.au

Program suited for

Those who are new to completing BAS forms and want step-by-step instructions on how to complete the various forms, or you have a basic understanding and want a refresher.

Learning options

Choose the learning style that meets your needs. This program has two learning options available:

 **Workshop**

 **In-house training**



1 Choose a workshop

Claim up to 8 CPD hours

Registration closes 2 days prior to each date

Note: dates and venues may change

Time: 9.00 AM – 5.00 PM (all workshops)

State	Date	Venue	Code
<input type="checkbox"/> NSW	8 Sep	CPA Centre, Level 3 111 Harrington St, Sydney	2481
<input type="checkbox"/> QLD	10 Sep	CPA Australia AMP Place, Level 29 10 Eagle St, Brisbane	2481
<input type="checkbox"/> VIC	18 Sep	CPA Centre, Level 28 385 Bourke St, Melbourne*	2481
<input type="checkbox"/> WA	9 Sep	CPA Centre Level 1, Australia Place 15-17 William St, Perth	2481

*Location may change. If you register for this event prior to the change you will be notified immediately.

Lunch, morning and afternoon tea is provided.

Please advise if you have any special dietary requirements.

Dress code is smart casual.

2 Register your details

2.1 Are you a CPA member?

- Yes → Provide your membership number
- No → Provide your non-member ID

2.2 Provide your name and details

Copy this form for multiple registrations

Mr Miss Mrs Ms Other:

First name

Last name

Organisation

Position

Postal address private company

Postcode

Contact phone number

()

Contact email

Tell us about any special dietary requirements

3 Make your payment

3.1 Choose your fee (incl GST)

Type	Rate	Fee
<input type="checkbox"/> Workshop	Early bird member	\$429
<input type="checkbox"/> Workshop	Early bird non-member	\$616
▶ register 4 weeks prior to event date (applies to all)		
<input type="checkbox"/> Workshop	CPA member	\$484
<input type="checkbox"/> Workshop	Non-member	\$682
<input type="checkbox"/> Workshop	Group of 3+	\$429
▶ group of 3 or more members/non-members from 1 organisation attending at the same time		

→ TOTAL \$

3.2 Choose how you would like to pay

Your payment must be sent with this form

- Pay by cheque or money order
- Payable to CPA Australia Ltd → Go to 3.3**
- Pay by credit card

Amex Visa Mastercard Diners

Card number

Expiry date

Name on card

→ Cardholder's signature

Date

3.3 Sign section 4 and send your order and full payment*

Fax 1300 658 156 Credit card only

Mail CPD Registration
CPA Australia Ltd
GPO Box 2820
Melbourne VIC 3001

*When we process your payment we will send you a confirmation letter. Present this letter to gain entry

4 Agree to terms & conditions

By signing this form you agree to the following terms and conditions

- Registrations and orders for online products, workshops, e-Learning CD-ROM and paper-based products ("Program/s") must be accompanied by full payment. Postage and handling is included in the cost where relevant. Receipts will only be issued upon request.
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Tax Invoice: Where an individual registration is for less than \$1000 (incl GST) this document becomes a tax invoice for GST purposes upon completion of payment. **NOTE:** Individual forms must be completed for each attendee. Please sign and date below.

→ Signature To agree to above & for tax invoice*

Date

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