

Tax Facts - Activity Statement

Businesses use activity statements to report and pay a number of tax obligations, including GST, pay as you go (PAYG) instalments, PAYG withholding and fringe benefits tax. Non-business individuals who need to pay quarterly PAYG instalments also use activity statements.

Activity statements are personalised to each business or individual to support reporting against identified obligations.

Activity statements for businesses may be due either quarterly or monthly. Generally, businesses can lodge and pay quarterly if annual turnover is less than \$20 million, and total annual PAYG withholding is \$25,000 or less. Businesses that exceed one or both of those thresholds will have at least some monthly obligations. Non-business individuals are generally required to lodge and pay quarterly.

Businesses or individuals with small obligations may be able to lodge and pay annually. Some taxpayers may receive an [instalment notice for GST and/or PAYG instalments](#), instead of an activity statement.

The Australian Taxation Office (ATO) web site provides instructions on [lodging and paying](#) activity statements. Detailed instructions are provided for each of the different tax obligations:

- [GST \(Goods and Services Tax\)](#)
- [PAYG \(Pay As You Go\) Instalments](#)
- [PAYG \(Pay As You Go\) Withholding](#)
- [FBT \(Fringe Benefit Tax\)](#)
- [LCT \(Luxury Car Tax\)](#)
- [WET \(Wine Equalisation Tax\)](#)
- [Fuel Tax Credits](#)