8	Inland Revenue						
1	Te Tari Taake						

FBT alternate rate calculation sheet – quarterly returns

•												
Employer's details	Name	((IRD number									
			(8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)									
	_											

Employees' taxable benefits

	Taxable value from FBT taxable value calculation sheet (IR 427)																		
The property of the property o		salary)	e, wages, employee's income		4 Net income (columns 2 minus 3)		5 Quarter	1	6 Quarter 2		7 Quarter 3		8 Quarter 4	9 [♦] Fringe benefitinclusive cash remuneration (4+5+6+7+8)		Tax on amount in column 9		11 FBT payable for the year (columns 10 minus 3)	
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					1	Totals	\$ ·	\$		\$		\$							

- * FBT rate for pooled vehicles and non-attributed benefits:
- 49% up to 31/03/2010
- 45.99% 01/04/2010 to 31/03/2011
- 42.86% from 01/04/2011 onwards, or

FBT rates for pooled vehicles and non-attributed benefits to major shareholder-employees (or associates who are not employees):

- 61% 01/04/2009 to 31/03/2010
- 55.04% 01/04/2010 to 31/03/2011
- 49.25% from 01/04/2011 onwards
- ◆ Add taxable values from columns 5, 6, 7 and 8 together, deduct cents and then add the whole dollar value from column 4 to this figure. Enter value in column 9.

Total fringe benefit tax payable for the year.

Less total fringe benefit tax assessed for quarters 1 (1 April to 30 June),

2 (1 July to 30 September) and 3 (1 October to 31 December) from your returns.

Total fringe benefit tax to pay

Subtract Box B from Box A. Print your answer in Box C.

Copy the amount in Box C to Box 6 of your return

If Box A is larger than Box B, the result is your fringe benefit tax to pay If Box B is larger than Box A, the result is your fringe benefit tax refund

Remember to tick FBT to pay or FBT refund on your return











(Tick one)

FBT to pay FBT refund