

Goods and Services Tax Act 1985 Income Tax Act 2007

GST103B

June 2017

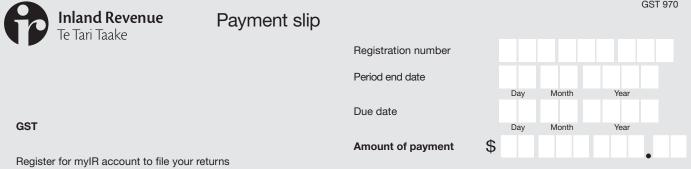
Goods and services tax return

For help in completing this return go to www.ird.govt.nz (keyword: IR375)

		Registration no. Period covered by the return	2 >	
		Return and payment due		
If your correct postal address for GST is not shown above, print it in Box 3.				
	r correct daytime phone number shown here, print it in Box 4.	4		
	Total sales and income for the period		ea code Ph	none number
Part 1 – GST calculation	(including GST and any zero-rated supplies)	5 \$		
	Zero-rated supplies included in Box 5	6 > \$		
Goods and services tax on your sales and income	Subtract Box 6 from Box 5 and enter the difference here	7 \$		
	Multiply the amount in Box 7 by three (3) and then divide by twenty-three (23)	8 \$		
	Adjustments from your calculation sheet	9 > \$		
	Add Box 8 and Box 9. This is your total GST collected on sales and income	10 \$		
Goods and services tax on your purchases	Total purchases and expenses (including GST) for which tax invoicing requirements have been met—excluding any imported goods	11) \$		
and expenses	Multiply the amount in Box 11 by three (3) and then divide by twenty-three (23)	12 \$		
	Credit adjustments from your calculation sheet	13 \$		
	Add Box 12 and Box 13. This is your total GST credit for purchases and expenses	14 \$		
	Print the difference between Box 10 and Box 14 here	15 \$		
	If Box 14 is larger than		•	(Tick one) Refund
If Box 10 is larger than Box 14 the difference is GST to pay GST to pay				

Please turn over to complete provisional tax and payment slip

Part 2 –	Complete Boxes 16 to 23 only if this is a complete	ulsory payment period,	otherwise go to Box 24
Provisional tax calculation when using the ratio option Enter your ratio % (from your notification letter)	Enter total sales and income from Box 5 on page 1	16 \$	
	Do you file GST returns monthly? If so enter total sales and income (Box 5) from your previous month's return, otherwise enter zero (0)	17) \$	
	Add Box 16 and Box 17	18 \$	
	Do you file GST returns for more than one branch or division? If so enter total sales and income (from Box 5) from all other branches/divisions, otherwise enter zero (0). (Remember to include amounts from the previous month if the other branches file one-monthly)	19 \$	
	Add Box 18 and Box 19	20 \$	
	If you've sold an asset in the last two months, you can make an adjustment for the asset's worth , if it's over \$1,000, or it's over 5% of your total taxable supplies in the last 12 months, whichever is greater. Enter the amount here, otherwise enter zero (0)	21) \$	
	Subtract Box 21 from Box 20	22 \$	
	Multiply the amount in Box 22 by your ratio percentage. This is your provisional tax instalment due	23 > \$	
Part 3 – Payment calculation	Provisional tax instalment due (copy the amount from Box 23)	24 \$	
	If Box 15 from page 1 is a refund , enter the amount you would like to transfer to provisional tax, otherwise enter zero (0)	25 \$	
	Subtract Box 25 from Box 24. If Box 25 is larger than Box 24, enter zero (0)	26 \$	
	If Box 15 from page 1 is GST to pay enter amount here, otherwise enter zero (0)	27 \$	
	Add Box 26 and Box 27 This is your GST and/or provisional tax to pay	28 🕽 \$	
	Has payment been made electronically?	Yes No	
OFFICE USE ONLY Operator Corresp. indicator	Declaration The information in this return is true and correct and	Signature	
Payment Return attached cat.	represents my assessment as required under the Tax Administration Act 1994.		/ / Date
Inland Reven Te Tari Taake	ue Payment slip		GST 970
Registration number			
	Period end da	te Day	Month Year



and payments online

Copy your total from Box 28 and enter it here. Include any late payment penalties for this period only.