Inland Revenue
Te Tari Taake

Goods and Services Tax Act 1985
Income Tax Act 2007

Goods and services tax return

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

GST103B

June 2017

Registration no. **1** ▶

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. **3** ▶

If your correct daytime phone number is **not** shown here, print it in Box 4. **4** ▶

Area code   Phone number

Part 1 – GST calculation

Goods and services tax on your sales and income

Total sales and income for the period (including GST and any zero-rated supplies)	**5** ▶	$
Zero-rated supplies included in Box 5	**6** ▶	$
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 and expenses

Total purchases and expenses (including GST) for which tax invoicing requirements have been met—excluding any imported goods	**11** ▶	$
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** ▶	$

(Tick one)

If Box 14 is larger than Box 10 the difference is your GST refund   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 – Provisional tax calculation when using the ratio option

Complete Boxes 16 to 23 **only** if this is a compulsory payment period, otherwise go to Box 24

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 $ |_|_|_|_|_|_|_|_|.|_|_|

Enter your ratio % (from your notification letter) |_|_|_|.|_|

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 |_|

Declaration
The information in this return is true and correct and represents my assessment as required under the Tax Administration Act 1994.

Signature

/ / Date

![Inland Revenue logo] **Inland Revenue** Te Tari Taake   Payment slip

GST 970

Registration number |_|_|_|_|_|_|_|_|_|

Period end date |_|_|_|_|_|_|
Day   Month   Year

Due date |_|_|_|_|_|_|
Day   Month   Year

Amount of payment $ |_|_|_|_|_|_|_|_|.|_|_|

GST

Register for myIR account to file your returns and payments online

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