

Goods and Services Tax Act 1985 Income Tax Act 2007

GST103B

April 2023

Goods and services tax return

For help in completing this return go to ird.govt.nz/gst

Registration no.

Period covered by the return

Return and

	payment due				
If your correct postal address GST is not shown above, print in Box 3.					
If yo is n o	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) – excluding any imported goods. Keep the records required to support your claims.	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) Refund 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 compulsory payn	nent period, otherwis	e go to Box 24
Provisional tax calculation when using the ratio option	Enter total sales and income from Box 5	on page 1 16		
	Do you file GST returns monthly? If so en sales and income (Box 5) from your prev month's return, otherwise enter zero (0)			
	Add Box 16 and Box 17	18 \$		
	Do you file GST returns for more than one or division? If so enter total sales and in (from Box 5) from all other branches/divis otherwise enter zero (0). (Remember to in amounts from the previous month if the obranches file one-monthly)	come ions, clude		
	Add Box 18 and Box 19	20 \$		
	If you've sold an asset in the last two more can make an adjustment for the asset's it's over \$1,000, or it's over 5% of your to supplies in the last 12 months, whichever Enter the amount here, otherwise enter zero.	worth, if tal taxable is greater.		
Enter your ratio % (from your notification letter)	Subtract Box 21 from Box 20	22 \$		
	Multiply the amount in Box 22 by your rat percentage. This is your provisional tax instalment due			
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 you would like to transfer to provisional to otherwise enter zero (0)			
	Subtract Box 25 from Box 24. If Box 25 is Box 24, enter zero (0)	s larger than 26 \$		
	If Box 15 from page 1 is GST to pay enterhere, otherwise enter zero (0)	r amount 27 \$		
	Add Box 26 and Box 27 This is your GST and/or provisional tax	to pay 28 > \$		
	Declaration	Signature		
Correspondence indicator	The information in this return is true and c and represents my assessment as require the Tax Administration Act 1994.	correct		/ / Date
Inland Revenu	e Payment slip	-		GST 970
Te Tari Taake	F	Registration number		
	P	Period end date		
GST	С	Oue date	Day Month Day Month	Year Year

\$ Register for myIR account to file your returns and payments online

Amount of payment