



Gaming machine duty

Gaming Duties Act 1971/Gambling Act 2003

Your copy

IRD number	1 ▶	<input type="text"/>
Period ended	2 ▶	<input type="text"/>
Gaming machine profits	3 ▶	\$ <input type="text"/>
Gaming machine duty Multiply Box 3 by 0.2	3A	\$ <input type="text"/>
Net problem gambling levy Multiply Box 3 by 0.0078	3B	\$ <input type="text"/>
GST on net problem gambling levy Multiply Box 3B by 0.15	3C	\$ <input type="text"/>
Total payable Add Boxes 3A, 3B and 3C	4 ▶	\$ <input type="text"/>

- Please read the notes on the back before completing this return.
- If you need any help, please use the the *Gaming machine duty (IR180)* guide, or call us on 0800 377 774.

- ▲ Keep the top part for your records.
- ▼ Send the pink part to Inland Revenue.

IR680



Gaming machine duty

Inland Revenue copy

IRD number	1 ▶	<input type="text"/>
Period ended	2 ▶	<input type="text"/>
Gaming machine profits	3 ▶	\$ <input type="text"/>
Total payable copied from Box 4 above	4 ▶	\$ <input type="text"/>

OFFICE USE ONLY Correspondence indicator

Declaration I declare the information given in this return is true and correct.

Signature

Date / /



Register for a myIR account to file your returns and make payments online

IRD number	<input type="text"/>
Period ended	<input type="text"/>
Amount enclosed	\$ <input type="text"/>

Gaming machine duty

Notes

Use this return for your monthly gaming machine duty payment. We'll send you an IR680 each month or you can file online at www.ird.govt.nz

This form shows:

- your name, address and IRD number - if any of these details are wrong, please print the correct details on the pink part (Inland Revenue copy) of the form before sending it to us
- the period the return covers - this is the month for which the duty applies
- the payment due date - this is the 20th of the month after the month for which the duty applies.

Completing the IR680

If you need help completing the return, read our *Gaming machine duty (IR180)* guide, which you can get by going to www.ird.govt.nz and selecting "Forms and guides". You can also request copies by calling 0800 257 773.

Gaming machine profits (Box 3)

This is the difference between the monthly turnover and monthly wins for a gaming machine operator.

In Box 3, enter the gaming machine profits for the month for all machines. If your organisation is registered for GST, the gaming machine profits must be GST-inclusive.

Your total payable figure will include:

- gaming machine duty at 20% of the gaming machine profits (Box 3A)
- net problem gambling levy at 0.78% of the gaming machine profits (Box 3B) plus GST (Box 3C).

For the total payable (Box 4), add Boxes 3A, 3B and 3C together.

Copy the amount from Box 4 to Box 5 on the payment slip.

How to make payments

You can make payments:

- electronically
- by credit or debit card.

We recommend making electronic payments because it's the most accurate and reliable method. These electronic options are available through your bank:

- online banking
- automatic payment
- direct credit, and
- direct debit.

When making electronic payments, include:

- your IRD number
- an account type code
- the period the payment relates to.

Go to www.ird.govt.nz/pay for full details of our payment options.

Late payment

We may charge you a late payment penalty if you miss a payment or it's late. We'll also charge you interest if you don't make your tax payment by the due date.

Call us if you can't pay your tax by the due date. We'll look at your payment options, which may include an instalment arrangement depending on your circumstances.

For more information go to www.ird.govt.nz (search keywords: managing penalties).

Arrangements

If you're unable to pay your tax by the due date, please call us. We'll look at your payment options, which may include an instalment arrangement, depending on your circumstances. Arrangements can be agreed on, before or after the due date for payment. There are greater reductions in the penalties charged if the arrangement is made before the due date. You can send us an instalment arrangement proposal online. Go to www.ird.govt.nz (keyword: arrangement).

For more help

See our guide *Penalties and interest (IR240)*.

No longer operating

If this is your last gaming machine duty return, please attach a letter giving details of when you stopped operating.

Postal address

Send form(s) to:
Inland Revenue
PO Box 39090
Wellington Mail centre
Lower Hutt 5045