



Goods and services tax return

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

GST 103B

October 2010

Name and Address

Registration no.

1 ▶

Period covered by the return

from

2 ▶

to

This return and any payment are 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**

Total sales and income for the period (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 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 ▶ \$

If Box 14 is larger than Box 10 the difference is your GST refund
If Box 10 is larger than Box 14 the difference is GST to pay

(Tick one)

Refund

GST to pay

Please turn over to complete provisional tax and payment slip

