





GST transitional and provisional tax return


Use the *GST rate change guide* (GST 106) to help you complete this form or go to www.ird.govt.nz


GST 104B
September 2010

Registration no. 

Period covered by
the return
from  to

This return and any payment are due







If your correct postal address for GST is not shown above, print it in Box 3. 





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

Area code

Phone number

Part 1 – Goods and services from the start of your period to 30 September 2010

Goods and services tax on your sales and income	Total sales and income for the period (including GST and any zero-rated supplies)	 5A	\$
	Zero-rated supplies included in Box 5A	 6A	\$
	Subtract Box 6A from Box 5A and enter the difference here	 7A	\$
	Divide the amount in Box 7A by nine (9)	 8A	\$
	Adjustments from your calculation sheet including any GST rate change adjustments	 9A	\$
	Add Box 8A and Box 9A. This is your total GST collected on sales and income	 10A	\$

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	 11A	\$
	Divide the amount in Box 11A by nine (9)	 12A	\$
	Credit adjustments from your calculation sheet including any GST rate change adjustments	 13A	\$
	Add Box 12A and Box 13A. This is your total GST credit for purchases and expenses	 14A	\$

Please turn over to complete part two and provisional tax

**Part 2 –
Goods and services from 1 October 2010 to the end of your period**

Goods and services tax on your sales and income

Total sales and income for the period (including GST and any zero-rated supplies) **5B** \$

Zero-rated supplies included in Box 5B **6B** \$

Subtract Box 6B from Box 5B and enter the difference here **7B** \$

Multiply the amount in Box 7B by three (3) then divide the result by twenty-three (23) **8B** \$

Adjustments from your calculation sheet **9B** \$

Add Box 8B and Box 9B. This is your total GST collected on sales and income **10B** \$

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 **11B** \$

Multiply the amount in Box 11B by three (3) then divide the result by twenty-three (23) **12B** \$

Credit adjustments from your calculation sheet **13B** \$

Add Box 12B and Box 13B. This is your total GST credit for purchases and expenses **14B** \$

Combined GST totals of Part 1 and Part 2

Add Box 10A and Box 10B **15** \$

Add Box 14A and Box 14B **16** \$

Print the difference between Box 15 and Box 16 here **17** \$

If Box 16 is larger than Box 15 the difference is your GST refund

If Box 15 is larger than Box 16 the difference is GST to pay

(Tick one)

Refund

GST to pay

Please continue to the next page for provisional tax and payment slip

Provisional tax calculation when using the ratio option

Complete Boxes 18 to 23 only if this is a compulsory payment period, otherwise go to Box 24

Add total sales and income from Box 5A and 5B **18** \$

Do you file GST returns for more than one branch or division? If so enter **total sales and income** (from Box 5 or, 5A and 5B) 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** \$

Complete your ratio % if blank (from your notification letter)

Multiply the amount in Box 22 by your **ratio percentage** (this is printed on your notification letter). This is your provisional tax instalment due—copy this amount to Box 24 **23** \$

Payment calculation

Compulsory provisional tax period
– Provisional tax instalment due or
Voluntary provisional tax period
– Total voluntary amount you would like to make **24** \$

If Box 17 from page 2 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 17 from page 2 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 code
Corresp. indicator
Payment attached
Return cat.

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
Te Tari Taake

Payment slip

GST 970

Registration number
Return for the period ending

This return and any payment are due

Amount of payment \$

Use the envelope provided to post your return, payment slip and any cheque payment.

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