




# GST transitional return

Use the GST rate change guide (GST 106) to help you complete this form or go to [www.ird.govt.nz](http://www.ird.govt.nz)


**GST 104A**  
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)  \$

Zero-rated supplies included in Box 5A  \$


Subtract Box 6A from Box 5A and enter the  
difference here  \$


Divide the amount in Box 7A by nine (9)  \$


Adjustments from your calculation sheet  
including any GST rate change adjustments  \$


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

**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  \$

Divide the amount in Box 11A by nine (9)  \$

Credit adjustments from your calculation sheet  
including any GST rate change adjustments  \$

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

Please turn over to complete part two

**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** \$

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

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

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

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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** \$

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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** \$

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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** \$

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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 (Tick one)  
Refund

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

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 700

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 17 and enter it here. Include any late payment penalties for this period only.