



- Use this sheet to calculate the GST on your adjustments for your GST return.
- Please use the *GST guide (IR 375)* to help you work out your adjustments.
- Keep this sheet and full details on how these items have been calculated.

Your name

Period covered by the return

One-monthly  Two-monthly  Six-monthly

from

Day	Month	Year	

to

Day	Month	Year	

### Include GST on adjustments in Box 9.

Private use of business goods and services for annual or period-by-period adjustments	\$	<input style="width: 100px;" type="text"/>	.	<input style="width: 20px;" type="text"/>
Business assets used privately (a one-off adjustment)	\$	<input style="width: 100px;" type="text"/>	.	<input style="width: 20px;" type="text"/>
Assets kept after ceasing to be registered	\$	<input style="width: 100px;" type="text"/>	.	<input style="width: 20px;" type="text"/>
Entertainment expenses (once a year only)	\$	<input style="width: 100px;" type="text"/>	.	<input style="width: 20px;" type="text"/>
Change of accounting basis	\$	<input style="width: 100px;" type="text"/>	.	<input style="width: 20px;" type="text"/>
Goods and services used in making exempt supplies for annual or period-by-period adjustments	\$	<input style="width: 100px;" type="text"/>	.	<input style="width: 20px;" type="text"/>
Adjustments at 12.5% GST rate (such as: debit and credit notes, receiving finance lease payments)	\$	<input style="width: 100px;" type="text"/>	.	<input style="width: 20px;" type="text"/>
Other (such as: barter, bad debts recovered, exported secondhand goods, insurance payments received)	\$	<input style="width: 100px;" type="text"/>	.	<input style="width: 20px;" type="text"/>
<b>Total adjustments. Copy this total to Box 9 on your return.</b>	<b>\$</b>	<input style="width: 100px;" type="text"/>	<b>.</b>	<input style="width: 20px;" type="text"/>

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### Include GST on credit adjustments in Box 13.

Business use of private/exempt goods and services for annual or period-by-period adjustments	\$	<input style="width: 100px;" type="text"/>	.	<input style="width: 20px;" type="text"/>
Private assets used for business costing less than \$18,000 (a one-off adjustment)	\$	<input style="width: 100px;" type="text"/>	.	<input style="width: 20px;" type="text"/>
Change of accounting basis	\$	<input style="width: 100px;" type="text"/>	.	<input style="width: 20px;" type="text"/>
Credits at 12.5% GST rate (such as: late claims, debit and credit notes, finance lease payments)	\$	<input style="width: 100px;" type="text"/>	.	<input style="width: 20px;" type="text"/>
Other (such as: bad debts written off, GST content shown on Customs' invoices)	\$	<input style="width: 100px;" type="text"/>	.	<input style="width: 20px;" type="text"/>

**Total credit adjustments. Copy this total to Box 13 on your return.**

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<b>\$</b>	<input style="width: 100px;" type="text"/>	<b>.</b>	<input style="width: 20px;" type="text"/>
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