Inland Revenue
Te Tari Taake

GST adjustments calculation sheet

IR 372
February 2007

- **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	$.
Business assets used privately (a one-off adjustment)	$.
Assets kept after ceasing to be registered	$.
Entertainment expenses (once a year only)	$.
Change of accounting basis	$.
Goods and services used in making exempt supplies for annual or period-by-period adjustments	$.
Other (such as: barter, bad debts recovered, exported secondhand goods, insurance payments received)	$.
Total adjustments. Copy this total to Box 9 on your return. **9**	$.

Include GST on credit adjustments in Box 13.

Business use of private/exempt goods and services for annual or period-by-period adjustments	$.
Private assets used for business costing less than $18,000 (a one-off adjustment)	$.
Change of accounting basis	$.
Other (such as: bad debts written off, GST content shown on Customs' invoices)	$.
Total credit adjustments. Copy this total to Box 13 on your return. **13**	$.

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