



MINISTRY OF FINANCE AND ECONOMIC MANAGEMENT

Revenue Management Division

PO Box 120, Rarotonga, Cook Islands Telephone:(682) 29-365 Facsimile:(682) 29-465

RM205

VALUE ADDED TAX RETURN

Value Added Tax Act 1997

Name

Address

3 →

RMD Number 1 →

Month ending 2 →

Due Date

Print your daytime phone number 4 →

Value added tax on your sales and income

Total sales and income for the period (including VAT) 5 →

Zero rates supplies included in box 5 6 →

Subtract Box 6 from Box 5 7

Multiply Box 7 by 3 and divide by 23 8

Add Adjustments to VAT collected 9 →

Add boxes 8 and 9. This is your **Total VAT collected** on sales and income 10

Value added tax on your purchases and expenses

Total purchases and expenses (including VAT), excluding imports, wholly for the purposes of making taxable supplies for which invoicing requirements have been met 11 →

Multiply Box 11 by 3 and divide by 23 12

VAT paid to customs 13 →

Add adjustments to VAT paid 14 →

Add boxes 12,13 and 14. This is your **total VAT paid on** purchases and expenses 15

Print the difference between Box 10 and Box 15 here 16 →

If Box 15 is larger than Box 10, the difference is your VAT refund.
 If Box 10 is larger than Box 15, the difference is VAT to pay.

PAYE RETURN

Income Tax Act 1997

RMD Number 17 →

Month ending 18 →

Due Date

Gross wages for month 19 →

PAYE Deducted 20 →

Declaration *I declare that the information given in this return is true and correct.*

Signature

Either take both copies of this return with your payment to the Revenue Management Division Office or post the top copy and cheque to:

RMD Number

Month ending

Due Date

Revenue Management Division
PO Box 120, RAROTONGA

Amount of payment: **VAT** 21 →

PAYE 22 →

TOTAL PAYMENT MADE 23 →

Please include any late payment additional tax for this period with your payment