



MINISTRY OF FINANCE AND ECONOMIC MANAGEMENT

Revenue Management Division

PO Box 120, Rarotonga, Cook Islands.

Telephone:(682) 29-365 Facsimile:(682)29-465

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RM 205

VALUE ADDED TAX RETURN

Name

Address

3 →

Value Added Tax Act 1997

RMD Number

Month ending

Due date

Print your daytime phone number

Value added tax on your sales and income

Total sales and income for the period (including VAT)

Zero rated supplies included in box 5

Subtract Box 6 from Box 5

Divide Box 7 by nine

Add adjustments to VAT collected

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

5	→	<input type="text"/>
6	→	<input type="text"/>
7		<input type="text"/>
8		<input type="text"/>
9	→	<input type="text"/>
10		<input type="text"/>

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

Divide Box 11 by nine

VAT paid to customs

Add adjustments to VAT paid

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

Print the difference between Box 10 and Box 15 here

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.

11	→	<input type="text"/>
12		<input type="text"/>
13	→	<input type="text"/>
14	→	<input type="text"/>
15		<input type="text"/>
16	→	<input type="text"/>

PAYE RETURN

Income Tax Act 1997

RMD Number

Month ending

Due date

Gross wages for month

PAYE deducted

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	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Month ending	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Due date	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Revenue Management Division
PO Box 120, RAROTONGA

Amount of payment: **VAT**

PAYE

TOTAL PAYMENT MADE

21	→	<input type="text"/>
22	→	<input type="text"/>
23	→	<input type="text"/>

Please include any late payment penalties for this period with your payment