



# 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

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 rates supplies included in box 5

Subtract Box 6 from Box 5

Multiply Box 7 by 3 and divide by 23

Add Adjustments to VAT collected

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

**5** →

**6** →

**7** →

**8** →

**9** →

**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

Multiply Box 11 by 3 and divide by 23

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** →

**12** →

**13** →

**14** →

**15** →

**16** →

## PAYE RETURN

## Income Tax Act 1997

RMD Number

Month ending

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**

**PAYE**

**TOTAL PAYMENT MADE**

**21** →

**22** →

**23** →

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