MAIT

AI Services · Bookkeeping & GST Prep · South Taranaki

PREPARED — READY TO FILE | EXAMPLE

Example pack — all figures are anonymised and illustrative. A real pack looks identical with your actual numbers, your invoices, and your receipts attached.

Client: Example Contractor Ltd

Period: 2-monthly GST — 1 Aug – 30 Sep 2026

Prepared: Delivered inside 72 hours of bank exports landing

IRD number: 12-345-678

Basis: Payment basis (per IRD registration)

Files processed: 6 sales invoices · 9 supplier receipts · 2 bank exports

RETURN SUMMARY — GST101A BOX VALUES

BOX	DESCRIPTION	AMOUNT (NZD)
5	Total sales and income (incl GST)	5,980.00
6	Zero-rated supplies	0.00
8	GST on sales (Box 7 × 3 ÷ 23)	780.00
10	Total GST collected	780.00
11	Total purchases and expenses (incl GST)	9,845.60
12	GST on purchases (Box 11 × 3 ÷ 23)	1,284.21
13	Credit adjustments (private / non-claimable)	(89.52)
14	Total GST credit (12 + 13)	1,194.69
15	**Net position — refund due from IRD**	**$414.69**

WHAT WAS CHECKED BEFORE THIS PACK WAS RELEASED

- ✓ Bank exports reconciled line-by-line against invoices and receipts — every claimed line has a tax invoice PDF *and* a matching bank debit
- ✓ Payment basis applied: only amounts actually **paid** (and received) inside the period counted
- ✓ Private-use and non-claimable items split out per agreed apportionment rates (e.g. power 15%, phone 50%)
- ✓ Unpaid amounts deferred to the next period with a schedule attached — nothing lost, never claimed twice
- ✓ Box 12/14 follow the IRD formula (Box 11 × 3 ÷ 23); per-line totals reconciled to the cent
- ! Items needing your accountant's or your own ruling listed as explicit questions — nothing guessed

How filing works: this pack is prepared-for-filing only. You (or your accountant) review and submit it yourself through your own myIR login. You stay the filer of record — no third party ever needs access to your IRD account.

Prepared by — MAIT automated pipeline, reviewed by Logan

Client sign-off before filing (you)

EXAMPLE — ANONYMISED

SALES RECEIVED IN PERIOD (BOX 5 DETAIL)

ITEM	PAYER	RECEIVED	INCL GST	BANK LINE
Invoice 0091	H. Wilson	04/08/26	1,255.00	Deposit 05/08
Invoice 0092	Taranaki Earthmoving	21/08/26	2,418.30	Deposit 22/08
Invoice 0093	R. Scott	17/09/26	2,306.70	Deposit 18/09
Invoice 0094 (issued 28/09)	Example Farms	unpaid	1,890.00	→ deferred, next return
Total received in period			**5,980.00**	

PURCHASES PAID IN PERIOD (BOX 11 / 12 / 13 DETAIL)

SUPPLIER / ITEM	PAID	GST	RATE	CLAIMED	BANK LINE
Kaimaku Build & Auto (tax inv 88214)	3,412.00	445.04	100%	445.04	BP 07/08
North Fuel (account statement)	2,860.00	373.04	100%	373.04	BP 15/08, 14/09
Truck Service Ltd (tax inv 4471)	1,955.00	255.00	100%	255.00	BP 29/09
Power & fuel — home/office (Genesis)	648.60	84.60	15%	12.69	BP 25/08, 30/09
Phone & internet (Spark)	270.00	35.22	50%	17.61	BP 01/09
Insurance (business policy)	700.00	91.30	100%	91.30	DD 12/08
Totals	**9,845.60**	**—**		**1,194.68***	

*Per-line claimed amounts sum to 1,194.68; the Box 14 figure (12 + 13, using the IRD's Box 11 × 3 ÷ 23 formula) is 1,194.69. The IRD/myIR use the formula — the 1c gap is expected and is not an error to chase.

DEFERRED — CLAIMED ONCE, WHEN PAID (NEVER TWICE)

ITEM	AMOUNT	CLAIM WHEN
Invoice 0094 — Example Farms	1,890.00	received — next return (Box 5)
ACC levy invoice	1,145.00	paid — next return @100%
Accountant invoice (part-paid)	1,500.00	balance paid — @100%

QUESTIONS FOR YOUR ACCOUNTANT (NOTHING GUESSED)

! Truck Service invoice printed-dated 31/07 but paid 29/09 — payment basis: in this return. Confirm.

! One fuel debit with no tax invoice on file — supplier statement requested; held out until it arrives.

Every figure above ties to a source document. In a real pack, each sales line is backed by its invoice PDF and each purchase line by a tax-invoice PDF plus the bank debit — all attached in the pack folders. Private-use split follows the rates you and your accountant agree, applied per line, and Box 11 always ties to the true bank total.

You file it yourself in your own myIR. MAIT prepares; you (or your accountant) review and submit. You stay the filer of record, and nothing is due unless the pack is delivered inside 72 hours and the numbers match your records.

EXAMPLE — ANONYMISED

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