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# Business Activity (GST) Indicator

**Presentation**  
**by David Schreiber**  
**Business Statistics**



GST 101

### Goods and Services Tax Return



Please use the GST Guide to help you

Goods and Services Tax Act 1985

Registration number **1**  
 Period covered by the return **12/18**  
 Name **12/18**  
 The taxpayer and any dependent's full

If your current trading address for GST is not shown above, give it in Box 4 **1**  
 If you traded during the period, a separate form (GST 101) **1**

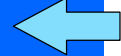
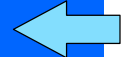
**Goods and services tax on your sales and income**  
 Total sales (including for the period (excluding GST) **1** \$   
 Government supplies (included) (Box 6) **1** \$   
 Subtotal (Box 7 minus Box 6) **1** \$   
 Input tax credit **1** \$   
 Output tax **1** \$   
 Net GST **1** \$   
 Adjustments from your supplier's claim **1** \$   
 Add Boxes 8, 9 and 10. If you enter "Net GST" subtracted on sales and income, **1** \$   
**Total net GST payable (including GST), for which tax crediting adjustments have been made, including any input tax credit** **1** \$

**Goods and services tax on your purchases and expenses**  
 Total purchases (net expenses, including GST), for which tax crediting adjustments have been made, including any input tax credit **1** \$   
 Credit Box 12 by note **1** \$   
 Credit adjustments from your supplier's claim **1** \$   
**Declaration**  
 I declare that the information given on this return is true and correct.  
 Signature   
 If Box 11 is larger than Box 12, the difference is your GST liability. **1** \$   
 If Box 12 is larger than Box 11, the difference is GST payable. **1** \$

Registration number   
 Return for the period ending   
 Amount of payment **1** \$   
 Payment to Inland Revenue   
 Copy your return from Box 16, and include any late payment penalties, for this period only.



<b>3</b>	
If your correct day-time phone number is <b>not</b> shown here, print in Box 4	
	<b>4</b> Area code Telephone number
Total sales and income for the period (including GST)	<b>5</b> \$
Zero rated supplies included in Box 5	<b>6</b> \$
Subtract Box 6 from Box 5	<b>7</b> \$
Divide Box 7 by nine	<b>8</b> \$
Adjustment for fringe benefits	<b>9</b> \$
Adjustments from your calculation sheet	<b>10</b> \$
Add Boxes 8, 9 and 10. This is your <b>total GST collected</b> on sales and income.	<b>11</b> \$
Total purchases and expenses (including GST) for which tax invoicing requirements have been met, excluding any imported goods	<b>12</b> \$
Divide Box 12 by nine	<b>13</b> \$
Credit adjustments from your calculation sheet	<b>14</b> \$
Add Box 13 and Box 14. This is your <b>total GST credit</b> for purchases and expenses.	<b>15</b> \$
<b>Print the difference between Box 11 and Box 15 here</b>	<b>16</b> \$
If Box 15 is larger than Box 11 the difference is your GST refund. If Box 11 is larger than Box 15 the difference is GST to pay.	
Please tick one Refund <input type="radio"/> GST to pay <input type="radio"/>	



9x

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## GST Data

- For any given month, there are between 100,000 and 350,000 GST returns
- Around 400,000 entities, with 12,000 in groups
- 0.3 Percent of returns account for 75 percent of sales
- Back data to April 1992 represented about 15 million GST records
- Data has been summarised by month and industry

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## Coverage

- **Most businesses required to register for GST**
- **Exempt supplies and zero rated supplies**
- **Exempt Supplies**
  - *eg, financial services, renting a residential dwelling, non-profit*
- **Zero rated supplies**
  - *eg, exported goods, sale of a going concern*
  - *included in the GST return*

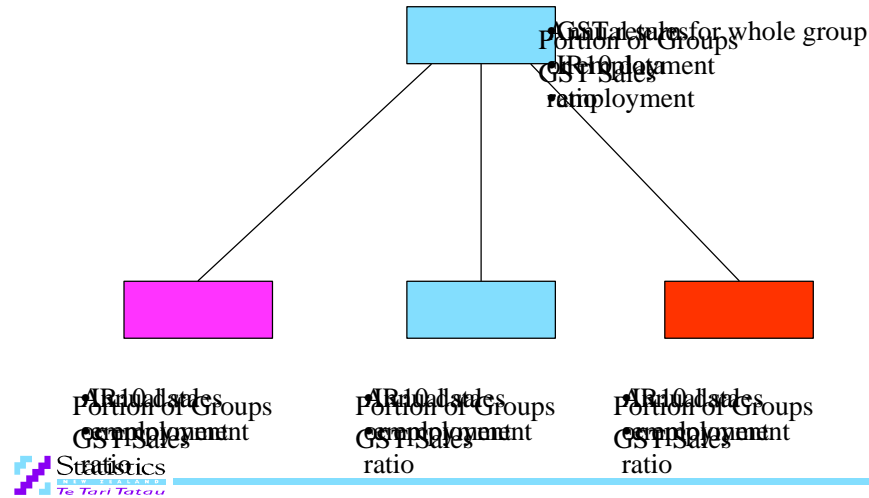
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## Quality Issues

- forward estimation
- matching to the SNZ business frame
- group returns
- temporal apportionment

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## Group Returns



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## Temporal Apportionment

- **Have monthly, two monthly and six monthly filers**
- **Two monthly odd month and two monthly even filers**
- **Monthly seasonal factors generated through seasonal adjustment of the two two monthly series**
- **Factors applied to the two monthly data**
- **Six monthly filers have small contribution and apportioned uniformly**



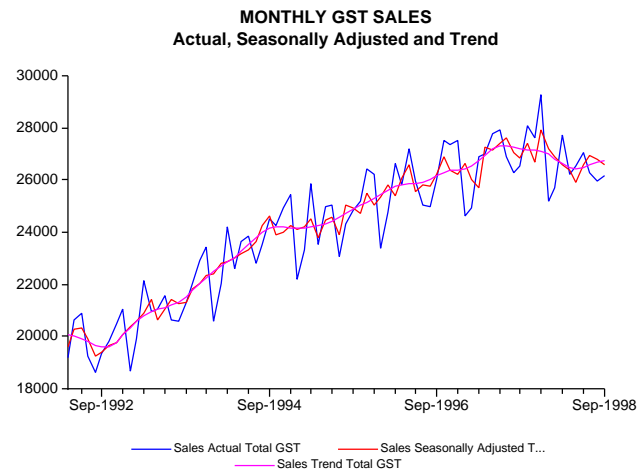
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## Forward Estimation

- For two and six monthly filers
- Based on historic or mean ratios
- Also used to impute values for outliers

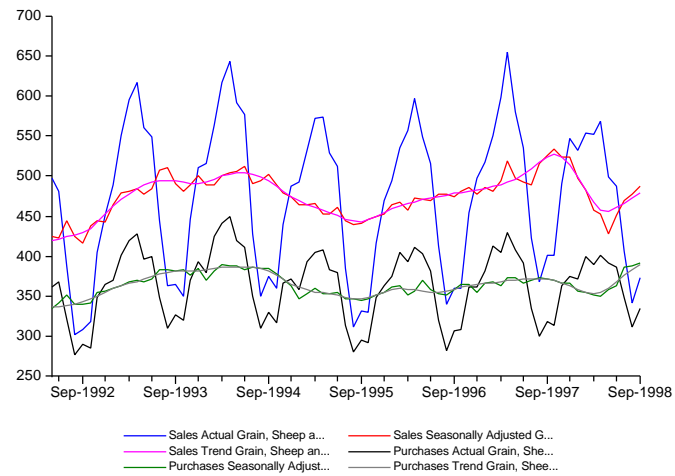
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## Monthly GST Sales



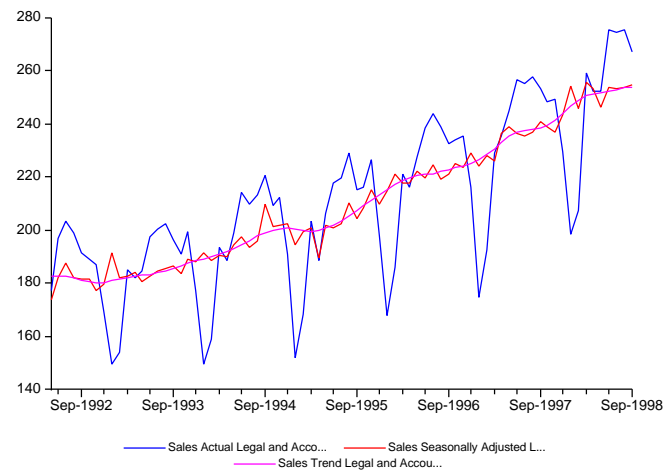
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## Grain, Sheep and Beef Farming



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## Legal and Accounting Services



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## Other uses?

- **Source of Business Demographic data**
- **Use for imputation and stratification in sample surveys**
- **Combine with survey data to produce sub-annual production statistics**
- **Potential replacement of NA indicators in some industries**