

Fringe benefit ordinary employee annual tax return

IRD number

1 ▶

Year ended

2 ▶

3 1 0 3

This return and any payment are due

You can file your return online at www.ird.govt.nz

- Please use the *Fringe benefit tax return guide (IR 425)* to help you complete your return or call us on 0800 377 772.

Taxable benefits provided during the period

Copy the **total taxable values** from your *Taxable value calculation sheet (IR 429)* to Box 3. If there is no taxable value leave this box blank but still file this return.

3 ▶

\$ 0 0

Fringe benefit tax calculation

- Enter the rate you are using (64% for periods up to 31/03/2009, 61% for period 01/04/2009 to 31/03/2010, 55.04% for period 01/04/2010 to 31/03/2011, 49.25% for periods after 01/04/2011) or tick the alternate rate.
- Either multiply Box 3 by 64%, 61%, 55.04% or 49.25% and print your answer in Box 5.
- Or transfer the amount from Box A of your *FBT Alternate rate calculation sheet (IR 419)* or from your remuneration adjustment worksheet to Box 5.

4 ▶

0.00 % ☐ Alternate rate

5 ▶

\$ 0 0 0 0

GST payable on fringe benefits

This is the value from Box 3 (less any fringe benefits that are exempt or zero-rated for GST) – Fringe benefits provided up to and on 30 September 2010, divide the value by 9, and – Fringe benefits provided on or after 1 October 2010, multiply the value 3 and divide by 23 (value x3/23).

Add the two amounts together and print in box 6. See page 49 in the *FBT guide (IR 409)*.

6 ▶

\$ 0 0 0 0

Total to pay

Add Box 5 and Box 6. Print your answer in Box 7.

7 ▶

\$ 0 0 0 0

Has payment been made electronically? (Tick one) ☐ Yes ☐ No

OFFICE USE ONLY

Operator code ☐ Corresp. indicator ☐
Payment attached ☒ Return cat. ☐

Declaration

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

Signature

Date

Please make a copy of this return for your own records



Inland Revenue
Te Tari Taake

Payment slip

FBA 422

IRD number

Year ended

3 1 0 3

This return and any payment are due

Use the envelope provided to post your return, payment slip and any cheque payment.
See the *Fringe benefit tax return guide (IR 425)* for payment information.

Amount of payment

8 ▶

\$ 0 0 0 0

Copy your total from Box 7 to Box 8 and include any late payment penalties and interest, for this period only.