

Line	Description	Instruction
<b>Sales- Computation of Output Tax</b>		
100	<b>Standard Rated Supplies</b>	Enter the total value of goods and services excluding GST that you charged your customers on this line.
110	<b>Zero-rated Supplies</b>	Enter the total amount of supplies (sales) subject to the zero-rate made by you during the taxable period.
120	<b>Exempt Supplies</b>	Enter the total amount of supplies (sales) that are exempt from GST in this period.
130	<b>Total Supplies</b>	Add the figures entered on lines 100 to 120 and enter the total on this line.
140	<b>GST Payable on Standard</b>	Enter the GST collected during the period on this Rated Supplies line. It should be the result of line 100 multiply by 12.5% (the rate).
150	<b>GST Adjustments</b>	If you have issued a debit note to a registered taxpayer to collect additional GST, or have been issued a credit note from a registered taxpayer to repay GST overpaid, enter the amounts of the GST only from the debit note(s) and credit note(s) .
160	<b>Total Output Tax</b>	Add the figures entered on lines 140 and 150.
<b>Purchases- Computation of Input Tax</b>		
200	<b>Value of Imports</b>	Enter the total amount paid (excluding GST and all taxes and charges) to the Comptroller of Customs for all imports cleared during the period
210	<b>Value of Domestic Standard Rated Purchases</b>	Enter the value of standard-rated local purchases made from other registered taxpayers for which you received a tax invoice for this period. Amount should be GST exclusive.
220	<b>Value of Domestic Zero-rated Purchases</b>	Enter the value of zero-rated local purchases made from other registered taxpayers for which you received a tax invoice for this period. Amount should be GST exclusive.
230	<b>Value of Domestic Exempt Purchases</b>	Enter the value of exempted local purchases made from other registered taxpayers for which you received a tax invoice for this period. Amount should be GST exclusive.
240	<b>GST paid to Customs on Imports</b>	Enter the total amount of GST paid to the Comptroller of Customs for all imports during the tax period. – Line 200x12.5%
250	<b>GST paid on Domestic Taxable Supplies</b>	Enter the total amount of GST paid or Supplies Purchases payable to other registered taxpayers for which you received a tax invoice during the period, whether or not you have actually paid the amount on the invoice.- Line 210x12.5% .
260	<b>GST Adjustments</b>	If you have received a debit note from a registered taxpayer for GST short paid, or have issued a credit note to a registered taxpayer for GST overpaid, enter the amount of the GST only from the debit note (s) and the credit (s).
270	<b>Total Input Tax</b>	Add the figures entered on lines 240 to 260 and enter the total.
<b>Computation of Tax Payable</b>		
300	<b>Tax payable</b>	If the figure shown on line 160 is greater than the figure shown on line 270, enter the difference between the two figures here.
310	<b>Credit from Previous Period</b>	If you have excess credit from a previous period, enter the credit on this line
320	<b>Tax Due for this Period</b>	Subtract the amount of credit from the previous period on line 310 from the tax owing on line 300 to calculate the amount of tax payable for this period. Enter the difference on this line.
330	<b>Penalty Due for this period</b>	If Paying after the due date, the penalty for late payment is 10% of the balance of tax owing shown on line 320. The amount calculated should be entered on this line.
340	<b>Interest Due for this period</b>	If paying after the due date Late payment also attracts an interest of 1.5% of the balance of tax due for the period. Calculate 1.5% of the figure on line 320 and enter the figure on this line
350	<b>Total Due</b>	Add the figures on lines 320 to 340 and enter the total on this line
360	<b>Amount Paid on Filing</b>	Enter the amount that you are paying when submitting your GST Return on this line.
370	<b>GST withheld from Insurance Indemnity payments</b>	Enter the amount of GST withheld from Insurance Indemnity Payments
380	<b>GST withheld on Government Contracts</b>	Enter the amount of GST withheld on Government Contracts
390	<b>Total GST Paid</b>	
<b>Computation of Excess Input Tax</b>		
400	<b>Excess Credit for this Period</b>	If the figure in line 270 is greater than the figure on line 160, enter the difference between the two figures here at line 400
410	<b>Excess Credit from Previous Period</b>	If you have a credit from a previous period previous period enter the credit on this line
420	<b>Total Excess Credit</b>	Add lines 400 and 410 to total the excess credit to be carried forward for this period. Enter the figure on this line.
	<b>Ending Inventory for current month:</b>	Enter the ending inventory for this period.
	<b>GST on major capital acquisitions:</b>	Show the amount of GST paid on major capital acquisitions during the month and enter the amount on this line
	<b>Range of tax invoices used this period</b>	Show the range of tax invoices you used this tax period. Show the first serial number for the first tax invoice of this period in the block on the left and the final serial number for last tax invoice of this tax period in the block on the right