



Te whai hua, kia ora? Te whai tāke, kia tika!

Kaupapa 4: Te Tātari GST!

“Ngā Kaupapa Tāke”

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Kaupapa 4 - Te Tātari GST!

Nau mai ki te kaupapa e kīia nei, ko Te Tātari GST!

Ko te tikanga o te GST, ko te 'Goods and Services Tax'. He tāke tēnei ka āpitihia atu ki ngā rawa me ngā ratonga, tae atu rā ki ngā mea ka hokona i te ipurangi i tāwāhi.

Ka utu te kaihoko i te GST (15%) i ngā tauwhitinga katoa, ā, kāore pea i te mōhio e pēnātia ana. Whakaaro hia tēnei utu ka hoko ana koe i tētahi mea.

Arā, ka utu koe i te 15% GST.
Whakaaro hia tēnei utu ka hoko ana koe i ētahi mea.



I tēnei kaupapa, ka tūhuratia:

- **Wāhanga 1:** He aha te rawa me te ratonga?
- **Wāhanga 2:** Ka pēhea te whakahaeretia o te GST?
- **Wāhanga 3:** Ka pēhea te utu me te kohi GST?



Ka tautoko tēnei kaupapa i a koe ki ngā mea e whai ake nei:



Ngā Hononga ki Te Whare Tapa Whā

Ka tautohu i te hāngai pea o ētahi ariā tāke, o ētahi māramatanga tāke ki Te Whare Tapa Whā.



Hei Mahi

Ētahi mahi hei tautoko i tō tūhura i te pūnaha tāke, me te ara i whāia ki te whakatau i te whakapaunga o te ngā tāke.



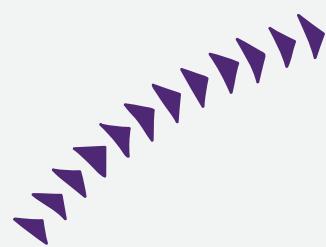
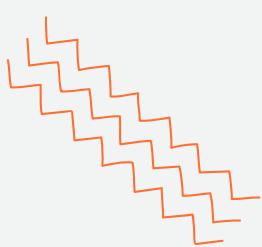
He Ngohe Aromatawai Tāke

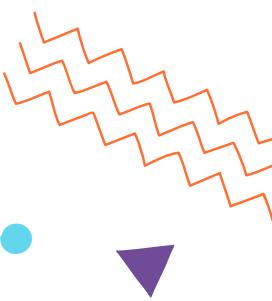
Ka whiriwhiri koe i tētahi mahi hei whakaatu i tō māramatanga ki te pūnaha tāke i Aotearoa. Mā tēnei ngohe pea ka mārama ake koe ki te hononga o ēnei māramatanga ki te Whare Tapa Whā.



He Tikanga Tāke

He mahere paearu kounga hei aromatawai i ō whāinga.





He Kupu Whakataki

Ka tautoko te kaupapa nei ki te whakawhanake i tō mōhio ki te āhua o te whakahaeretia o te GST i Aotearoa.

Ngā hua ako

Ka oti ana i a koe te kaupapa nei, ka taea e koe te:

- whakaahua te rerekētanga o ngā rawa me ngā ratonga
- whakamārama te GST
- whakaahua te rerekētanga o te tāke hokohoko (GST-inclusive) me te tāke hokohoko kore (GST-exclusive)
- whakamārama ngā ara e utua ai, e kohia ai hoki te GST.

Te paearu angitu

Hei te mutunga o tēnei kaupapa, ka whiriwhiri koe i tētahi ngohe hei aromatawai māu, nō reira, he mea nui kia oti i a koe ngā wāhanga katoa o te pukapuka nei. Hei tautoko hoki i tō ako, me oti i a koe ‘Te Hāngai ki Te Whare Tapa Whā’, otirā, ngā mahi katoa kia pai ai tō whakaatu i tō mārama ki te kaupapa o ‘Kia Tika te Tāke Hokohoko’.

E puta ai tō ihu, me:

- tautohu, me whakamahi tika hoki koe i ngā kupu matua
- whakamahi tātaitai ki te tāpiri i te GST ki ngā rawa me ngā ratonga
- whakamahi tātaitai ki te tango i te GST i te utu kaihoko
- pānui, me whakamāori hoki i tētahi hoahoa rerenga GST
- waihanga hoahoa rerenga mai i te ‘kaiwhakaputa ki te kiritaki’
- uru, me pānui hoki i ngā pārongo GST kei te paetukutuku a Te Tari Taake.

Wāhanga 1

He aha te rawa me te ratonga?

Ko ngā rawa, ko ngā mea ka hokona e koe, pēnei i ngā kākahu, i ngā taputapu, tae atu ki ētahi mea nui pēnei i te rorohiko, i te motokā, i te pouaka mātao rānei. Ko ngā ratonga, ko ngā mahi a tētahi atu tangata ka hokona e koe, pēnei i te tākuta niho, i te kaikuti makawe, i te kaiwhakapaipai whare rānei.

He aha te GST?

He tāke momo tāke te GST ka āpitihia ki te nuinga o ngā rawa me ngā ratonga ka hokona i Aotearoa. Ko te nui o te GST, ko te 15% o te utu o ngā rawa, o ngā ratonga rānei ka hokona e te tangata. Ka hoko taonga ana koe i te toa, kua āpiti kētia te GST ki te utu, ā, ka tukuna tēnei tāke ki Te Tari Taake. Mehemea he pakihī tāu, kua pai tō tono kia whakahokia atu te GST o ngā rawa me ngā ratonga kua hokona atu e koe, ā, ka āpitihia atu te GST ki ngā rawa ka hokona atu e koe.



Mō ētahi anō whakamārama mō te GST, mātakina te ataata nei:
[Te Tāke Hokohoko](#)





Hei mahi 1 - He mahi kāinga

I kōkuhuna te GST ki Aotearoa i te tau 1986.

1. I te taha o tō whānau, rangahaua ngā kōrero niupepa reo Pākehā kia pānuihia ngā kōrero mō te kōkuhutanga o te GST i Aotearoa.

- Ka mana te ture GST
- Te tīmatanga o te GST me ngā panonitanga ahumoni

2. Ka mutu ana te rangahau i ngā kōrero i te taha o tō whānau, matapakina ngā take e whai ake nei:

- Ki ō whakaaro, he aha i kōkuhuna ai te tāke GST?

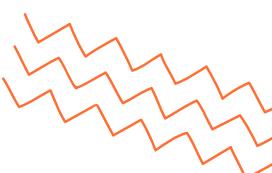
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- Ki ō whakaaro, he aha i nui ai ngā panonitanga ki ngā whānau?

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- Whakapuakina ō kōrero me ētahi atu hoa ako.

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Hei mahi 2

1) Whakarārangihia ngā rawa e toru i hoko rā koe i ēnei wiki tata nei.

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2) He aha tēnei mea, te ratonga?

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3) Whakarārangihia ngā ratonga e toru i hoko rā koe i ēnei wiki tata nei.

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4) Ko te aha te utu o te GST i Aotearoa?

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Wāhanga 2

Ka pēhea te whakahaeretia o te GST?

Te GST kore, te GST āpiti rānei?

Kua āpitihia kētia te GST ki ngā tohu utu o te nuinga o ngā mea ka hokona e koe, nō reira, ka hoko ana koe i ngā rawa me ngā ratonga, kāore pea e aro i a koe te utu tāke. Engari, i te nuinga o te wā ka whakatairangahia ngā rawa me ngā ratonga hei “GST āpiti”, hei “GST kore” rānei.

Ko te tikanga o te GST āpiti (i te nuinga o te wā ka whakarāpopotohia ki te “incl. GST”, ki te “+GST” rānei), ko te āpitihia kētia o te GST ki te utu.

Ko te tikanga o te GST kore (i te nuinga o te wā ka whakarāpopotohia ki te “excl. GST”, ki te “GST exc” rānei), ko te korenga o te GST i āpitihia kētia. Ina pēnei, ko te nui hei utu māu, ko te 15% i tua atu o te utu e whakatairangatia ana. I te nuinga o te wā, ka kitea te GST kore i te whakatau utu, i te nama rānei a tētahi kaiwhakarato.



Hei mahi 1 - He mahi kāinga

1. Tonoa ngā tohu utu, ngā rihīti 10 rānei a te whānau nō ngā hokohoko o mua tata ake nei, o ngā hui mātanga rānei kua ea i a rātou.
2. He mahi takitahi, he mahi tahi me tētahi o te whānau rānei ki te:
 - wāwāhi i ngā tohu utu, i ngā rihīti, i ngā nama rānei ki ngā rōpū e rua, arā, ki te GST āpiti me te GST kore.
 - tātai i te tapeke o te GST i utua.



Ngā hononga ki Te Whare Tapa Whā

1. I te tūtohi i raro nei, tuhia rānei, kōrerohia rānei ētahi wāhi e rua, e toru rānei ka whai wāhi pea te GST.
2. Me tuhi ki te pou o Te Whare Tapa Whā te whakaawenga o tēnei momo GST i a koe, i tō whānau, i ngā whānau e mōhio ana rānei koe. Ehara i te mea me oti i a koe ngā taha katoa o Te Whare Tapa Whā.

Kua tuhia tētahi tauira māu:

Ki hea uru ai te GST	Te taha whānau	Te taha tinana	Te taha wairua	Te taha hinengaro
<i>Ki te manaaki niho mō te wharekura.</i>	<i>Ki te whakaiti i te utu mahi niho mō ngā whānau.</i>			



Hei mahi 2

Whakautua ngā pātai e whai ake nei.

- 1)** Ki ōu whakaaro, me tango te GST i ngā momo rawa pēnei i te kai?
E whakaae ana rānei, e whakahē ana rānei koe i tēnei whakaaro? He aha i pēnei ai ū whakaaro?
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- 2)** Ki ōu whakaaro, me whai GST ngā kaupapa kohi pūtea a te kura?
E whakaae ana rānei, e whakahē ana rānei koe i tēnei whakaaro? He aha i pēnei ai ū whakaaro?
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He aha ngā mea kāore he GST?

Kāore he GST o ētahi mea ka hokona e koe. Anei ētahi tauira:

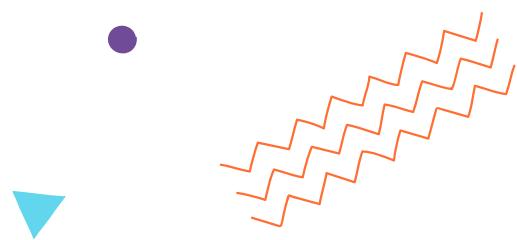
- Ko te rēti i te whare e noho ana koe (he GST tō tētahi whare rēti hararei).
- Ko ngā utunga rererangi mō ngā haerenga ki tāwāhi.
- Ngā tāpaetanga mōkete.
- Ko ētahi rawa pēnei i ngā taonga ka hokona mai i ngā tangata kāore anō kia rēhita mō te GST.

Mō ētahi rawa me ētahi ratonga, kāore e whakaaetia te utu GST. Mehemea he pakihī GST kore tāu, kāore e whakaaengia tō āpiti i te GST ki ūi rawa me ūi ratonga. Kāore hoki he GST o ēnei mea kei raro nei:

- Ngā whenua e noho nei hei kāinga tūmataiti.
- Te huamoni.
- Te hokonga atu o ētahi taonga, o ētahi ratonga kua takohatiaa e tētahi rōpū monihua-kore.
- Ko ētahi ratonga ahumoni pēnei i te mōkete, i ngā hea rānei.



He kuputaka	
Te kupu Māori	Te kupu Pākehā
āpiti	inclusive
tāpaetanga mōkete	mortgage repayments
"GST āpiti"	GST included, including GST, plus GST (GST inc, incl GST, +GST)
"GST kore"	GST excluded, excluding GST, (excl GST, GST exc)





Hei mahi 3 - Ka pēhea te whakahaeretia o te GST?

I te nuinga o te wā ka hoko rawa, ka hoko ratonga rānei koe, ka utu tāke koe. He maha ngā huarahi e whiriwhiri ai koe i te nui o te GST, heoi, mō tēnei ngohe, ka whakamahi koe i tēnei **tātaitai GST**.

Te tūtohi 1a

Whakamahia te tātaitai GST ki te āta titiro mehemea e tika ana te tūtohi nei.

Ngā rawa me ngā ratonga	Te utu GST kore (\$)	Te GST (15%)	Te utu ki te kaihoko (\$)
Te waea pūkoro	\$779.00	\$116.85	\$895.85
Te hamupaka	\$15.10	\$2.25	\$17.35
Ngā hū omaoma	\$140.07	\$20.86	\$160.93

Te tūtohi 1b

Whakamahia te tātaitai GST ki te whakaoti i te tūtohi nei.

Ngā rawa me ngā ratonga	Te utu GST kore (\$)	Te GST (15%)	Te utu ki te kaihoko (\$)
Te kutinga makawe	\$28.00		
Te tikiake waiata	\$3.99		
Te īnihua waea (ā-tau)	\$115.00		
Ngā ataata tuihono (tētahi marama kotahi)	\$35.29		

Te tūtohi 2a

Whakamahia te tātaitai GST ki te āta titiro mehemea e tika ana te tūtohi nei.

Ngā rawa me ngā ratonga	Te utu GST kore (\$)	Te GST (15%)	Te utu ki te kaihoko (\$)
He taea mō te motokā	\$172.18	\$25.82	\$198.00
Tō raihana motokā	\$94.79	\$14.21	\$109.50
Tētahi akoranga hautū waka	\$65.22	\$9.78	\$75.00

Tūtohi 2b

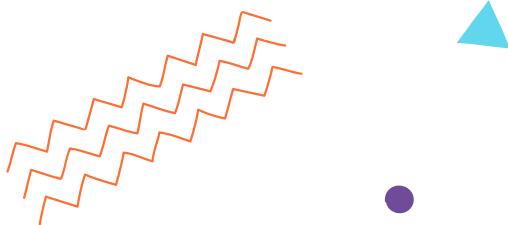
Whakamahia te tātaitai GST ki te whakaoti i te tūtohi nei.

Ngā rawa me ngā ratonga	Te utu GST kore (\$)	Te GST (15%)	Te utu ki te kaihoko (\$)
He tīkiti ataata			\$13.50
He tīkiti konohete			\$121.00
Ngā tīkiti tereina			\$49.00
He tīkiti kanikani			\$75.00

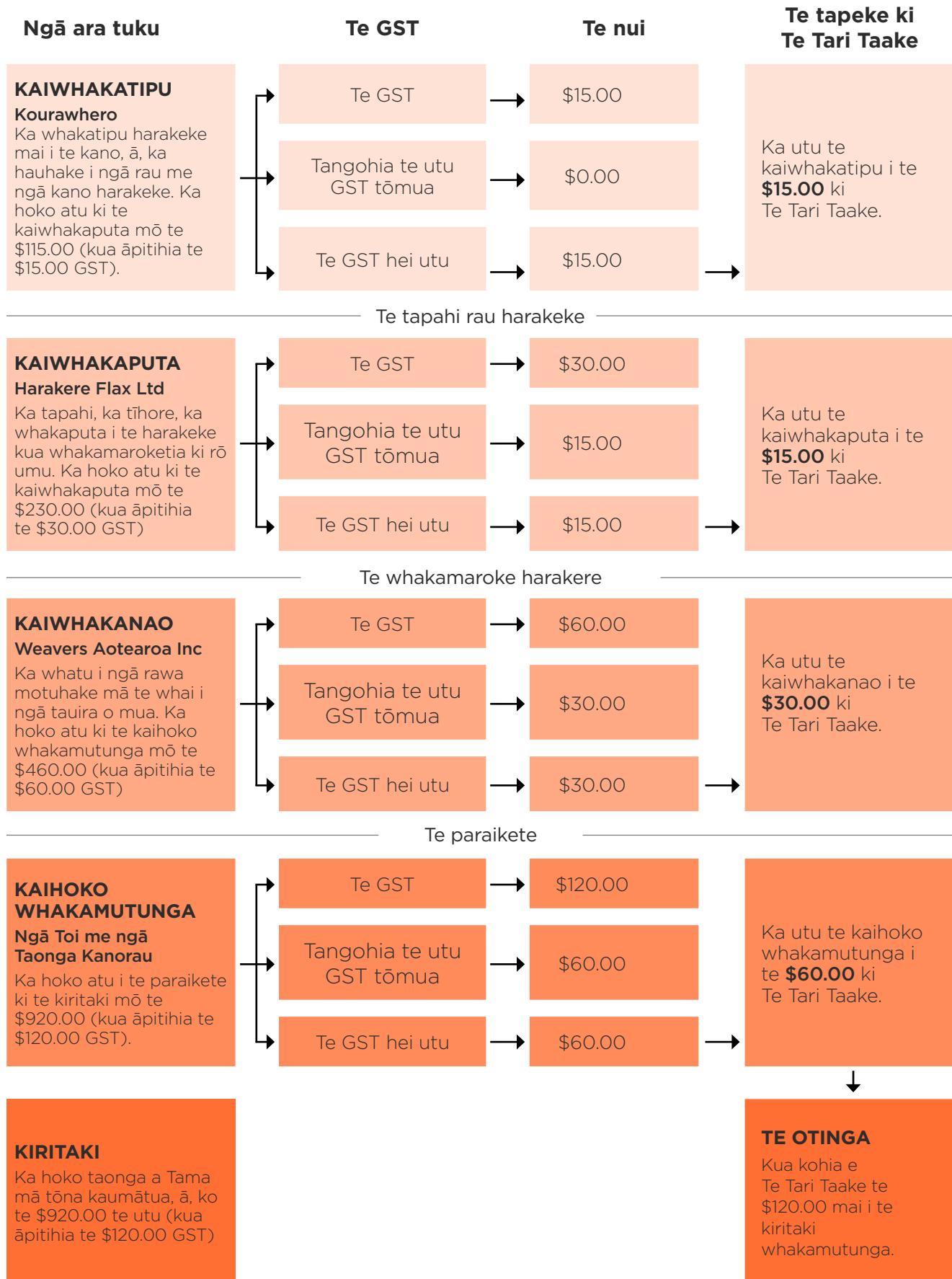
Wāhanga 3

Ka pēhea te utu me te kohi i te GST?

Ka matapaki ā-rōpū koutou ko ō hoa i tētahi hoahoa ripo (flow chart). Whakamahia te tātaita GST ki te āta tirotiro i ngā tapeke ka whakaotī ana koe i ngā ngohe.



Te hoahoa ripo GST: Mai i te kaiwhakatipu ki te kiritaki





Hei mahi 1

He mahi ā-rōpū tēnei. Whiriwhirihia tētahi o ngā rangahau whakapūaho, ka whakautu ai i ngā pātai e whai ake nei.

1) Nā wai te utu GST whakamutunga i kohi?

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2) He aha te tapeke more ka tukuna e te kaihoko whakamutunga ki Te Tari Taake?

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3) Ko te aha te tapeke o te GST hei utu whakamutunga ki Te Tari Taake?

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4) Ka ahu mai te rerekētanga i waenga i te rahi o te utu a te kaihoko whakamutunga me te kiritaki i hea?

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5) He aha te rerekētanga i waenga i te tapeke more me te tapeke katoa?

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Hei mahi 2: Te kaiwhakatipu ki te kiritaki

Ki te hoahoa ripo kei raro nei, whakaatuhia tētahi anō tauira o te ‘kaiwhakatipu ki te kiritaki’. Kōwhiria tētahi tauira e taunga ana ki tō whānau, ki tō kāinga, ki tō tirohanga, ki ō tikanga rānei.

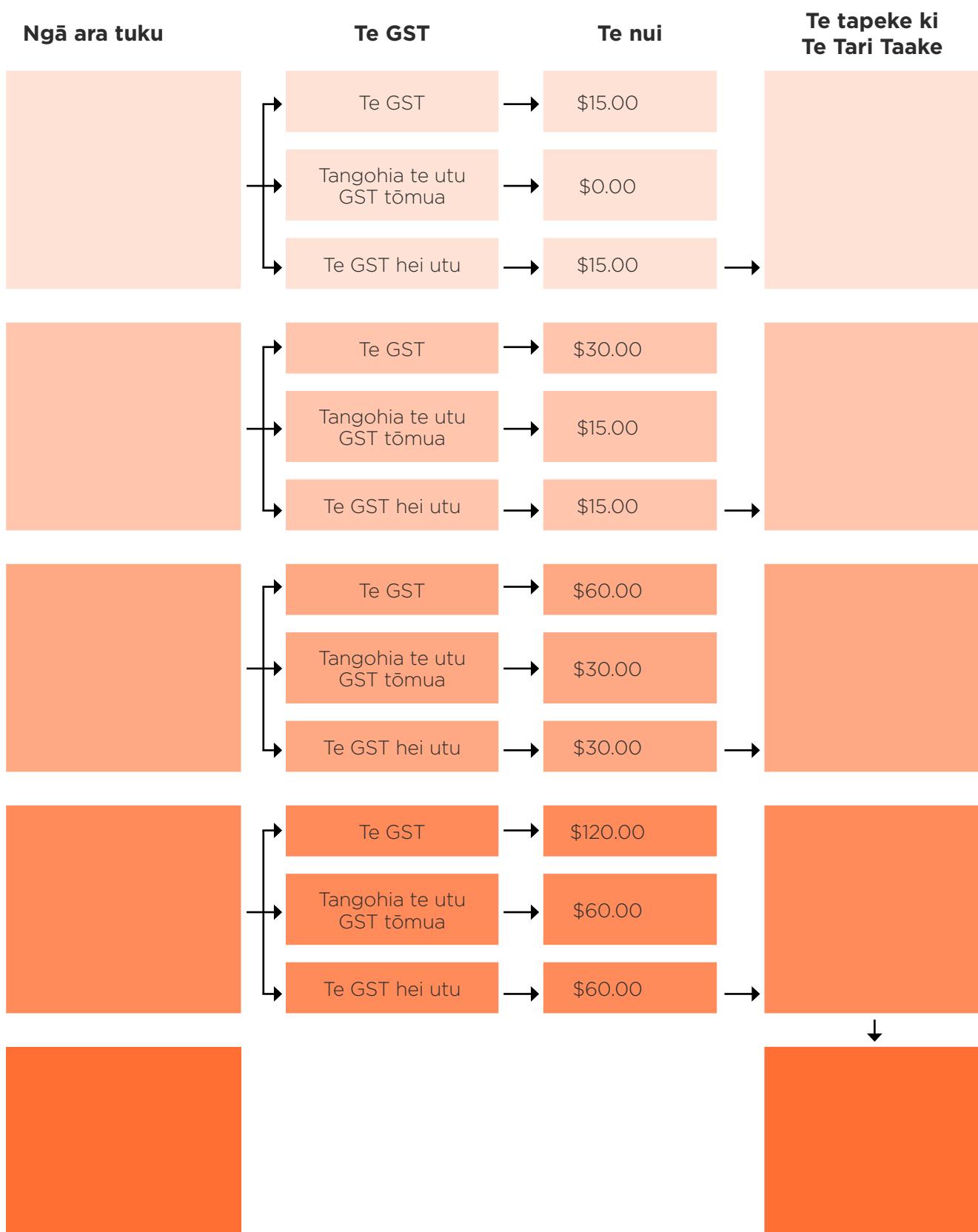
Me tīmata ki te rawa i hoko rā koe i te kaihoko whakamutunga. Tērā peā he kai tēnei i hoko rā koe mō tētahi hākari, he kākahu rānei i hokona mō tētahi pāti, he whāriki rānei i hoko rā koe hei whakapaipai i tō kāinga.

Whakamahia te **tātaitai GST** ki te tātai i te tapeke o te GST.

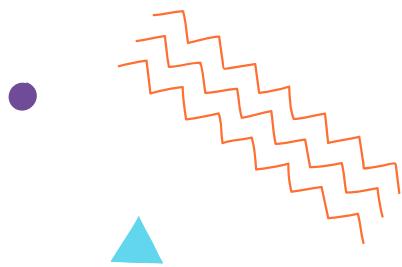
Anei ētahi pātai hei whakaaro ake māu i a koe e whakaoti ana i te hoahoa:

- Nā wai i whakatipu tēnei rawa (te ingoa o te kaiwhakatipu me te utu hoko)?
- Nā wai tēnei rawa i mahi kia rite mō te whakanao?
- Ko wai te kaiwhakaputa, ā, he aha tā rātou i hanga ai kia puta he hua kē?
- Ko wai te kaihoko whakamutunga?
- Ko wai te kiritaki whakamutunga me te utu hoko (GST āpiti)?

Te hoahoa ripo GST: Mai i te kaiwhakatipu ki te kiritaki



He kuputaka	
Te kupu Māori	Te kupu Pākehā
hoahoa ripo	flowchart
kaiwhakatipu	grower
kaiwhakaputa	producer
kaiwhakanao	manufacturer
kaihoko whakamutunga	retailer
rangahau whakapūaho	case study



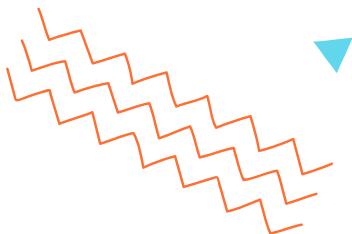
Ka pēhea te utu a ngā pakihī i te GST?

Ahakoa he pakihī ā-kiri, he kaikirimana, he rangapū mahi tahi rānei tāu, me rēhita koe mō te GST mehemea ka nui ake i te \$60,000 tō moni whiwhi i te tau. He māmā noa iho te rēhita mō te GST.

Ka hoko atu ana koe i ngā rawa, i ngā ratonga rānei, ka āpitihia e koe te 15% hei utu mā ō kiritaki. Ka whakapau ana koe i ō moni ki te hoko i ētahi anō rawa, i ētahi anō ratonga rānei mā tō pakihī, e āhei ana koe ki te tono i te wāhanga GST i whakapau ai koe i ō moni.

Te utu i te GST hei kaiwhakahaere pakihī - he māmā noa iho!

Te utu i te pēke	Me utu mā te EFTPOS, mā te moni, mā te ATM rānei i tētahi o ngā toa o Westpac.
Te utu mā te ipurangi	Me utu mā te pēke tuihono ki te Visa, ki te Mastercard, ki te kāri taurewa rānei. Me utu ki myIR, ā, ka whakarite utu aunoa mai i tō pūtea pēke.
Te utu harangote, te utu whakarite rānei	Mehemea kāore e taea te utu te katoa i te wā kotahi, mā ngā utu harangote e wātea ai ētahi utu iti iho mō tētahi wā roa tonu. Me whakapā atu ki Te Tari Taake mō ēnei whakaritenga.
Te utu mai i tāwāhi	Me utu ki myIR, ā, ka whakarite i ngā utu aunoa mai i tētahi pūtea pēke kua tautapahia. He kōwhiringa anō te kāri taurewa, te kāri moni tango Visa, Mastercard rānei, te whakawhiti moni tāwāhi hōki.
Te utu mā te waea	Me whakarite te kāri moni tango, te kāri moni taurewa rānei mā te whakamahi i te hononga waea mahi-whaiaro ki Te Tari Taake.





Hei mahi 3

He tāke te GST ka āpitihia ki ngā rawa me ngā ratonga e hokona atu ana i Aotearoa nei e ērā kua rēhita mō te GST. Ka āpitihia hoki pea ki ngā rawa me ētahi momo ratonga ka hokona mai i tāwāhi. Kei te wātea ērā e mahi ana i ngā mahi tāke, e whakarite ana rānei kia pērā, ki te rēhita mō te GST.



Business
Ngā Ūmanga

IR324 | April 2016

GST – quick reference

GST is a tax on goods and services supplied in New Zealand by GST-registered persons. It may also apply to imported goods and certain imported services. It is generally charged and accounted for at a rate of 15%. Anyone who carries on a taxable activity, or who intends to do so from a definite date, may register for GST.

Tikina ake tēnei puka tirotiro

Mehemea e tohutohu ana koe i tētahi o te whānau, o te aiga, o te kāinga rānei e whakaaro ana ki te whakatū pakihī, he aha ngā kaupapa matua (kia tekau) ka kōrerohia e koe hei whakaaro mā rātou?



Hei mahi 3a - He mahi kāinga

He rangahau whakapūaho - He aha ngā rawa, ngā ratonga rānei, e āhei ana koe ki te tono kia whakahokia atu te GST ki a koe?

Kia tautauāmoa, kia mahi tahi me tētahi o te whānau rānei, ki te arotake i ngā kaupapa e whai ake nei e mōhio ai koe ki ngā rawa, ki ngā ratonga rānei, e āhei ana koe ki te tono kia whakahokia atu te GST ki a koe. Anei ētahi kōrero hei āwhina i a koe: Te tono i te GST.



Case studies What you can claim GST on

Joanne runs a home-based business selling bags she makes herself and Mike's just started his building business.

Joanne is GST registered, so collects GST on the sales of her bags, and claims it back on purchases like:

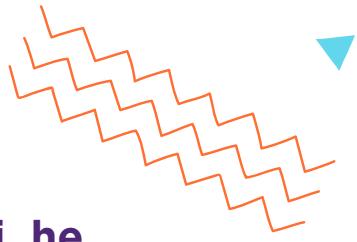
- materials and supplies for making her bags
- her new sewing machine.

She can also claim:

- taxi fares to business meetings
- a laptop she bought to manage her business finances
- the accounting software she uses
- food and drink bought when entertaining clients.

- Kei te whakarite ahau i tētahi pakihī hou
- Te tīmata i tētahi pakihī

Pānuihia ngā kōrero o ngā hononga kei runga ake nei e mōhio ai koe ki ngā mea e āhei ana koe ki te tono i te GST, ina tīmata koe i tētahi pakihī hou. Ā muri i tēnei, me whiriwhiri koe i tētahi o ngā rangahau whakapūaho kei te whārangī e whai ake nei.



Te rangahau whakapūaho 1: Atamai - He ringatoi, he kaihoa hoka

I tīmata a Atamai i tētahi pakihī mākete i a ia i te kura tuarua hei wāhangā mō te kaupapa mātai pakihī. He toki ia ki ngā mahi toi, ā, i hoahoa, i waihangā hoki ia i tētahi *siapo* (he momo aute nō te ao hou), me ētahi mātātuhi tapa. Nō tana wehenga atu i te kura i whakaaro ai ia kia tīmata i tāna ake pakihī.

Te rangahau whakapūaho 2: Ahiterua - He kaihanga paetukutuku

Nō te tau 11 i te kura kua hanga, kua whakahaere paetukutuku a Ahiterua mā ngā pakihī iti. Kei te whakaoti ia i tana tohu Pūhangā Rorohiko ināianei. Kua whakaaro ia ki te whakarite i tana pakihī e whānui ake ai tana tuku i āna ratonga.

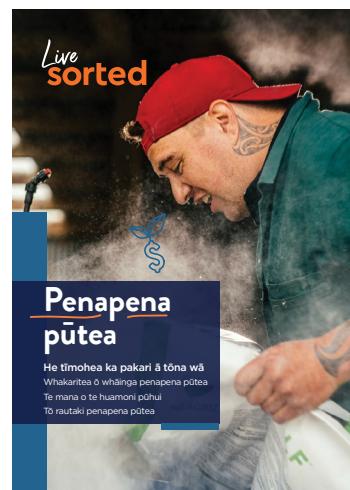
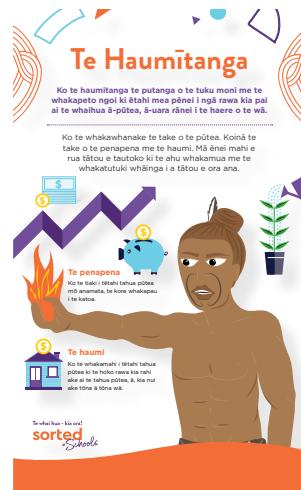
- 1)** Tuhia tētahi rārangi o ngā hiahia o Atamai rāua ko Ahiterua e whakarite ai rāua i ā rāua pakihī, ka tautuhi ai i ngā hiahia e taea nei e rāua te tono kia whakahokia te GST.

- 2)** Kimihia te utu o tēnā hiahia, o tēnā hiahia, ka tātai ai i te nui o te GST hei tono mā te tokorua nei.

Ētahi tīwhiri hei āwhina i ngā pakihī

- Mehemea e āhei ana koe ki te rēhita mō te GST, e āhei ana tō whiriwhiri i te auau o tō utu i tō GST. Ka āhei tō utu i ia rua marama, i ia ono marama rānei.
- Me tika tō aroturuki i ō moni whiwhi me ō whakapaunga.
- Arā ngā momo whakahaere rerekē e taea ana te whakamahi i tō pakihī, ā, me whiriwhiri koe i te momo whakahaere e hāngai katoa ana ki tō pakihī.
- He nui ngā ara o Te Tari Taake hei whakamaumahara i a koe ki te utu i tō GST; hei tauira, ka tukuna ngā pānui tāhiko ki a koe.
- Me āta tiaki te pakihī i te GST hei utu ki Te Tari Taake ki tētahi pūtea penapena motuhake kia kore ai e whakapaua. He tikanga ārai tēnei i a koe me tō pakihī.

Tūhuratia ēnei rauemi kia mārama ake ai koe ki ngā kōrero mō ngā paearu o SMART hei āwhina i tō mahere penapena, me te pārongo whakairoiro e kōrero ana mō te penapena me te haumi.



Mātakina tēnei ataata a
Te Tari Taake e pā ana ki
te GST.



Hei mahi 3b

1) Whakarārangihia ngā ara rerekē e rima e utu ai koe i ū rawa me ū ratonga.

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2) Me pēhea te nui o te pūtea me riro i te pakihī e mātua rēhita ai ia mō te GST?

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3) Mehemea he kaiwhakahaere pakihī koe, me pēhea rawa te auau o tō utu GST?

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4) He aha ētahi kaupapa matua e toru me mōhio rawa te kaiwhakahaere pakihī?

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He kuputaka	
Te kupu Māori	Te kupu Pākehā
harangote	instalment
pakihi ā-kiri	sole trader
rangapū mahi tahi	partnership
Pūhangā Rorohiko	Computer Engineer
aroturuki	track





He ngohe aromatawai tāke

I tēnei o ngā aromatawai, ka wātea koe ki te whakaatu i tō mārama ki ngā whakahaere GST i Aotearoa.

He mahi ā-rōpū tēnei. Whiriwhiria tētahi o ngā ngohe e whakaatu pai ana i tō āhei ki te:

- Whakaahua i te rerekētanga i waenga i te rawa me te ratonga.
- Whakamārama i te GST.
- Whakamārama i ngā ara e utua ai, e kohia ai te GST.
- Whakaahua i te rerekētanga o te utu GST āpiti me te utu GST kore o ngā rawa me ngā ratonga i Aotearoa.

	<h3>He kōrero TED mā te rangatahi</h3> <p>Whāia tēnei whakaritenga hei whakamōhio, hei whakaako i ū hoa. E āhei ana te whakamahi hei rauemi mā tō hapori.</p>
	<h3>He rauemi ataata matihiko</h3> <p>Waihangatia tētahi rauemi ataata matihiko ka taea te tuku ki tō kura, ki tō whānau anō hoki. Hei tauira:</p> <ul style="list-style-type: none">• He whakaaturanga.• He pakipūmeka.• He ataata.
	<h3>He rauemi tuhituhi</h3> <p>Tuhia tētahi rauemi hei tuku ki tō hapori whānui.</p>
	<h3>He pārongo whakairoiro</h3> <p>Whakaritea tētahi pārongo whakairoiro hei rauemi mā ngā ākonga o tō kura.</p>



He tikanga tāke - He aromatawai i te ako

Mā tēnei aromatawai e wātea ai koe ki te whakaatu i tō māramatanga ki te whakahaerenga o te GST i Aotearoa. Māu e tautohu te taumata e noho nei koe i tēnei tūtohi.

Whakaotihia tēnei mahi mā te whakamiramira i ngā whāinga kua tutuki i a koe me te āpiti ki ō mahi, te tiki ake rānei i tētahi kape. Tērā pea ka puta ngā taunakitanga i ētahi akoranga i te kaupapa, hei wāhanga rānei mō tō ngohe aromatawai.

Te āheitanga - Te whakahaere moni me te moni whiwhi

Te whāinga	Te ako i ngā tikanga TĀKE	Te mārama ki ngā tikanga TĀKE	Te matatau ki ngā tikanga TĀKE	Te mātanga ki ngā tikanga TĀKE
Te whakamārama i te rerenga kētanga i waenga i ngā rawa me ngā ratonga.	Ka taea e au te whakaraupapa ngā rawa, ngā ratonga rānei.	Ka taea e au te whakaahua ngā rawa. Ka taea e au te whakaahua ngā ratonga.	Kua matatau au ki ngā tikanga TĀKE. + Ka taea e au te whakamārama te rerekētanga i waenga i ngā rawa me ngā ratonga me te tuku i ētahi tauira mai i te kaupapa.	Kua mātanga au ki ngā tikanga TĀKE. + Ka taea e au te tuari, te huritao hoki ngā tauira o ngā horopaki tūturu nō aku wheako, nō tōku whānau, nō tōku kāinga anō hoki.
Te whakamārama i te GST.	Ka taea e au te tautohu te tikanga o te GST. Ka taea e au te kī atu te ūrautanga o te GST.	Ka taea e au te whakaahua te GST.	Kua matatau au ki ngā tikanga TĀKE. + Ka taea e au te whakamārama: <ul style="list-style-type: none">• te āhua o te whakahaeretia o te GST mēnā he kiritaki koe.• te āhua o te whakahaeretia o te GST mā te pakihī me te whakamārama i ētahi o ūna āhuatanga.• ngā rawa me ngā ratonga kāore e wātea ana i te GST, me ngā take i pēnei ai.	Kua mātanga au ki ngā tikanga TĀKE. + Ka parahau au i taku whakaae, i taku whakahē rānei, ki te GST hei tāke matatika i Aotearoa nei. Ka taea e au te whakarāpopoto ngā whakaaro matua e pā ana ki te whakarite pakihī me te whakaaro ki ngā āhuatanga o te GST hei tohutohu i ētahi atu.

Te whāinga	Te ako i ngā tikanga TĀKE	Te mārama ki ngā tikanga TĀKE	Te matatau ki ngā tikanga TĀKE	Te mātanga ki ngā tikanga TĀKE
Te whakamārama i ngā ara e utua ai, e kohia ai hoki te GST.	<p>Ka taea e au te whakaahua taku utu i te GST i aku hokonga o ia rā.</p> <p>Ka taea e au te whakaraupapa ngā ara e utu ai ngā pakihī i te GST.</p>	<p>Ka taea e au te whakaahua taku utu i te GST i aku hokonga o ia rā.</p> <p>Ka taea e au te whakaraupapa ngā ara e toru e utu ai ngā pakihī i te GST.</p> <p>+ Ka taea e au te whakaraupapa ngā mea kāore e herea ana ki te GST me te whakamārama i te take i pēnei ai.</p> <p>Ka taea e au te whakamārama ngā putunga pāpātangako me te whakamārama i te take i pēnei ai.</p>	<p>Kua matatau au ki ngā tikanga TĀKE.</p> <p>+ Ka taea e au te whakamārama te tukanga o te kohi me te utu i te tāke i ngā wāhanga katoa o te hoahoa ripo ‘Mai i te kaiwhakatipu ki te kiritaki’, mō te Kōurawhero Nurseries (te kaiwhakatipu) ki a Tama (te kaihoko whakamutunga).</p> <p>Ka taea e au te whakautu ngā pātai e pā ana ki tēnei tauira.</p> <p>Ka taea e au te tātari ngā wāhanga o te tukanga.</p>	<p>Kua mātanga au ki ngā tikanga TĀKE.</p> <p>+ Ka taea e au te hanga, te whakamārama hoki tāku ake hoahoa ripo ‘Mai i te kaiwhakatipu ki te kiritaki’, me te whakautu i ngā pātai e pā ana ki taku hoahoa.</p> <p>Ka taea e au te tuku ūku mōhiotanga ki ētahi atu e mōhio ai rātou ki taku hoahoa (hei tauira, tō whakatipuranga, tō whānau, tō aiga, tō kāinga rānei).</p>
Te whakaahua i te rerenga kētanga o te GST-āpiti, o te GST-kore hoki o ngā rawa me ngā ratonga i Aotearoa.	<p>Ka mōhio au ki te tikanga o te ‘incl.’ me te ‘excl.’</p> <p>Ka taea e au te whakaahua te tikanga o te GST-āpiti, te tikanga o te GST-kore rānei.</p>	<p>Ka taea e au te whakaahua te GST-āpiti me te GST-kore.</p> <p>Ka taea e au te tuku ētahi tauira tūturu o te GST-āpiti me te GST-kore.</p>	<p>Kua matatau au ki ngā tikanga TĀKE.</p> <p>+ Ka taea e au te whakamahi tētahi tātaitai GST ki te tātai i ngā utu GST-āpiti me ngā utu GST-kore.</p>	<p>Kua mātanga au ki ngā tikanga TĀKE.</p> <p>+ Ka taea e au te parahau te take ko te kiritaki tērā ka utu i te katoa o te GST i te wā ka hoko rawa ia.</p> <p>Ka taea e au te parahau ngā hua o te GST-āpiti me te GST kore ki tētahi kaiwhakahaere pakihī.</p>

Te whai hua - kia ora!



Mō ētahi atu kōrero, haere ki **sortedinschools.org.nz**