

KAIRAM IBUKIN KANOAN TE VAT RETURN

Te VAT ae rikoaki

Bwaoki 1 Korea te boota ni kabobwai (total sales); (ikotana ma kabobwai ake aaki tiaatinaki te VAT (zero rated) ma kabobwai ake akaakeaki te VAT iaoia –exempted sales inanona) Kona karina naba ikai te mwaiti are e a tia n ikotaki ma te VAT (VAT inclusive) n am kabobwai (sales) nakon te Tautaeka, e ngae ngke te VAT iaoia e a tia n taua (withheld) te Tautaeka; aio are kona manga bon kanakoa n bwaoki 13 inano. Ke karinii ana karekemwane ni kabane te bitineti ikai.

Bwaoki 2 Korea tii te ikota ni kabobwai (sales) are akea te VAT iai (zero rated) inanon te bwaoki aio. Te bwaoki aio e na ti kabonganaaki ngkana ko iokinibwai kaako nako tinanikun Kiribati ke aekaki ni kaako riki tabeua aika aaki tiatinaki te VAT n aron are e kaotaki n te kateniua n tietura (schedule) n Tuan te VAT.

Bwaoki 3 Kaako ake akaakeaki te VAT iaoia (exempt supplies) ana karinaki ikai. Te bwaoki aio are e na kona ni kabonganaaki ngkana ko kabonakoi kaako ake a kaotaki n te kauoua n tietura n Tuan te VAT. Kabobwai (sales) n aron te raiti ae tuai mwai, te burawa ae tuai mwai are e karaoaki man te wiita ao a mwaiti riki.

Bwaoki 4 Kona ana (minus) bwaoki 2 ao bwaoki 3 man bwaoki 1 ao korea rekena ikai. Aio te ikota ni kabobwai (sales) are iai ibuakona te VAT ibukin te namwakaina anne.

Bwaoki 5 Karina (divide) te nambwa ae 9 inanon bwaoki 4 ao korea rekena ikai. Aio mwaitin te VAT are e reke n te kuata.

Bwaoki 6 Bitaki iaon waare ana oti ikai, ke kaetan kairuan waare aika a reke man te return ake mai imwaina. Ngkana ko kabongana te bwaoki aio ao kona riai moa n anaa ana kariaia ana Baba n tararua te Taekiti ke rinanon am kabwarabwara n te koroboki/reta.

Bwaoki 7 Ikota bwaoki 5 ao bwaoki 6 ao e na kaotinakoa te ikota ni VAT are reke ni kaineti ma te return ibukin te kuata anne.

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Te VAT ae kabwakaaki

Bwaoki 8 Te ikota n purchases ao kabanemwane (expenses) are iai ibuakona te VAT are e a tia ni bwaka. N aron boon kantokan kaako, ao tabeua riki kabanemwane ake a irekereke ma kaoan kaako ma e na aki ikotaki ikai te mwaiti are e bane ibukin kaoan kaako ke mwaitin te VAT are e kabwakaaki nakon aobitin te Custom; aio are kona konaa n claim n bwaoki 12.

Bwaoki 9 Karini ikai am bobwai (purchases) are akea te VAT ae ikotaki nakon booia(price) aio ae riki ngkana ko kabooa te rice ae tuai mwai ke ko bobwai mai irouia bitineti aika aaki tauaki mwin araia n te VAT.Kona ikota naba booia taan mwakuri (salary and wages) ikai.

Bwaoki 10 Kona ana (minus) bwaoki 9 man bwaoki 8.

Bwaoki 11 Karina (divide) te nambwa ae 9 inanon bwaoki 10 ao korea rekena ikai.

Bwaoki 12 Te ikota n VAT are e bwaka nakon aobitin te Custom ibukin kaowakin kaako

Bwaoki 13 Ngkana ko kaboonakoi am kaako ke n karaoa te mwakuri nakon ana botaki nako te Tautaeka inanon te kuata ao kona riai n anga te Invoice nakon te Tautaeka are e na kaota te ikota n sales ae ikotaki ma te VAT, ma te Tautaeka e na bon ti anganiko boon am kaako (cost of sales). Ibukin aio are kona kaman taua mwin te VAT n bwaoki 7 ieta, ma a tuai bwaka. Te bwaoki aio are kona kaota iai mwaitin te VAT are e a tia n tauaki iroun te Tautaeka bwa ko aonga n aki kabooa mwiina.

Bwaoki 14 Aio ibukin kaetan kairuan waare aika a nooraki man Returns ake mai imwaina; n aron are n bwaoki 6 kona riai n ana ana kariaia te IRB ke kona anga am kabarabara rinanon te reta. Ikai are kona konaa n claim am one off credit ibukin te tiute iaon am kao kaako (import duty). Iai Tuua ni babaire (rules) aika matoa ake kona iiri imwain ae kona karaoa am claim aio, ike e na kainnanoaki beeba ni kakoaia (documentary evidence), ngkana iai te aki mataata taiaoka n tareboniia te Tax office n te namba 21806.

Bwaoki 15 Ikotan te VAT are ko a tia n kabwakaa ao te Tiute iaon am kaokaako(One off import duty) ngaia are ikota bwaoki 11, 12, 13 & 14.

Bwaoki 16 Iai te VAT ae kona kabwakaa ke iai ae na oki nakoim. Aio e na riki ngkana bwaoki 15 e bubura riki nakon bwaoki 7 nanona iai te VAT ae na okiriko(refund) ma ngkana bwaoki 7 e bubura riki nakon bwaoki 15 nanona iai te VAT ae kona kabwakaa.

N TE VAT SYSTEM, AO E KATABEAKI TE TIA BWAIBWAI BWA ENA BON KARAOA ANA ATIETIMENTI AO IAI TE TUUAA AE BUBURA NGKANA KO KUNEAKI N KARAOA AE KAIRUA KE N CLAIM TE MWAITI AE KAIRUA. IBUKIN AM KAMATATA, TAIAOKA N REITAKI MA AOBITIN TE TAEKITI IBUKIN BUOKAM.