

Worksheet - Annual Adjustment for Apportionment of input VAT

Sum the total of Line 8 from all VAT returns from the preceding periods over the past year
(Total amount of taxable and bonded supplies)

A	
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Sum the total of Line 9 from all VAT returns from the preceding periods over the past year
(Total amount of all supplies)

B	
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Divide Line A by Line B. If Line B is 0, enter 0 here

C	0.00
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If Line C is more than 0.90, enter 1, otherwise enter the figure on Line C

D	0.00
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Enter the total of input VAT that went towards mixed (taxable, exempt and bonded) supplies
over the past year

E	
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Multiply Line D by Line E. This is the amount that you can claim as input VAT for the year

F	0.00
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Sum the total of Line F from the Apportionment Worksheets used over the past year

G	
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Subtract Line G from Line F. If the figure is positive, it should be indicated on Line X of the return for the next period. If
negative, the figure should be indicated on Line Y of the return for the next period.

H	
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Note: Do not use this worksheet if you are filing a VAT return for a financial services provider. Financial Services Providers cannot use apportionment to claim input VAT