

Worksheet - Apportionment of input VAT for a Period

Copy Line 8 from the VAT Return Form (Total amount of taxable and bonded supplies)

A

Copy Line 9 from the VAT Return Form (Total amount of all supplies)

B

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

C

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

D

Enter the total of input VAT that went towards mixed (taxable, exempt and bonded) supplies

E

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

Include this amount on Line 16 of the VAT Return Form

F

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.