

WORKSHEETS

SALES WORKSHEET

(1) Adjustment for sales	(2) Amount for sales (before the change occurred) included at G1 ¹	(3) New amount for sales ¹	(4) Increasing adjustment Fill in this column if (3) is more than (2). Subtract (2) from (3).	(5) Decreasing adjustment Fill in this column if (2) is more than (3). Subtract (3) from (2).
	\$	\$	\$	\$
Cancellation of a sale				
Reduction in amount for a sale because of a discount or rebate				
Sale has stopped being taxable ²				
Increase in amount for a sale				
Sale has become taxable ³				
Total				
Transfer these totals to line 1 of adjustments summary worksheet.				

1 If the sale was partly taxable, include only the amount for the taxable part of the sale.

2 If the sale was previously taxable and stops being taxable, show zero in column (3).

3 If the sale was previously non-taxable and has become taxable, show zero in column (2).

PURCHASES WORKSHEET

(1) Adjustment for purchases	(2) Purchase price (before the change occurred) included at G10 or G11 ¹	(3) Changed purchase price ¹	(4) Increasing adjustment Fill in this column if (2) is more than (3). Subtract (3) from (2).	(5) Decreasing adjustment Fill in this column if (3) is more than (2). Subtract (2) from (3).
Cancellation of a purchase	\$	\$	\$	\$
Reduction in purchase price because of a discount or rebate				
A purchase stops being creditable ²				
Increase in purchase price				
A purchase has become creditable ³				
Total				

Transfer these totals to line 2 of adjustments summary worksheet.

1 If the purchase was partly creditable, include only the amount for the creditable part of the purchase.
 2 If the purchase was previously creditable and stops being creditable, show zero in column (3).
 3 If the purchase was previously not creditable and has become creditable, show zero in column (2).

BAD DEBTS WORKSHEET

(1)	(2)	(3) Amount written off or recovered ¹	(4) Increasing adjustment Same as in (3).	(5) Decreasing adjustment Same as in (3).
Sales	Writing off bad debts or debts overdue for 12 months or more. Recovering bad debts written off or debts overdue for 12 months or more.	\$	\$	\$
Purchases	Bad debts written off by your supplier or debts overdue for 12 months or more. Payment of bad debts written off by your supplier or debts overdue for 12 months or more.			
Total				
Transfer these totals to line 3 of adjustments summary worksheet.				

¹ If the bad debt relates to a partly taxable sale or a purchase which is partly for a creditable purpose, include only the amount that is written off or recovered for the taxable part of the sale or the amount that is written off or paid for the creditable part of the purchase.

CREDITABLE PURPOSE WORKSHEET

(1) Description of purchase	(2) Date acquired	(3) Full purchase price (taking into account adjustments)	(4) Intended (or previously claimed) extent of creditable purpose	(5) Actual extent of creditable purpose	(6) Change in extent of creditable purpose	(7) Increasing adjustment Fill in this column if (4) is more than (5). Multiply the amount in (3) by the % in (6).	(8) Decreasing adjustment Fill in this column if (5) is more than (4). Multiply the amount in (3) by the % in (6).
		\$	%	%	%	\$	\$
Total							

Transfer these totals to line 4 of adjustments summary worksheet.

ADJUSTMENTS SUMMARY WORKSHEET

Line	Reason for adjustment	Increasing adjustment	Decreasing adjustment
Adjustments which you can work out using these instructions		\$	\$
1	Adjustments for sales following adjustment events		
2	Adjustments for purchases following adjustment events		
3	Bad debts written off or recovered		
4	Change in extent of creditable purpose		
5	Goods used solely for private or domestic purposes		
Adjustments that may require more information			
6	Insurance settlements		
7	Company amalgamations		
8	Sales of things used to make financial supplies or used privately		
9	Sales of going concerns		
10	Other adjustments		
11	Total	A	B
	If A is more than B , subtract B from A and show the amount at G7		
	If B is more than A , subtract A from B and show the amount at G18		