

# Fringe benefit tax quarterly return

Income Tax Act 2007

IRD number

Quarter ended

This return and any payment are due

You can file your return online at [ird.govt.nz/myIR](http://ird.govt.nz/myIR)

Is this return for Quarter 4 (1 January to 31 March)?		No	Complete sections A, B and D below.	Yes	Complete sections A, C and D below.
If you have ceased employing during the quarter please refer to the <b>FBT guide - IR409</b>					
<b>A</b>	<b>Taxable benefits provided for this quarter</b> Copy the <b>total taxable values</b> from your <b>Taxable value calculation sheet - IR427</b> to <b>Box 3</b> . If there is no taxable value leave this box blank and still file this return.	<input type="text" value="3"/>	\$	<input type="text" value="00"/>	
<b>B</b>	<b>Complete this section for Quarters 1, 2 and 3</b> – do not complete this section for Quarter 4. 49.25% for periods between 01/10/2010 to 31/03/21 63.93% for periods from 01/04/2021	<input type="text" value="4"/>	Tick alternate rate 43% for periods after 01/10/2010 49.25% for periods after 01/04/2021	<input type="text" value=""/>	Alternate rate
<b>C</b>	<b>Complete this section for Quarter 4</b> – see the <b>Taxable value calculation sheet - IR429</b> for help Enter the rate you are using 49.25% up to income year 31/03/2021 63.93% from 01/04/2021 onwards, or tick the Pooled alternate rate or the Alternate rate box.	<input type="text" value="5"/>	Pooled alternate rate Alternate rate	<input type="text" value=""/>	
<b>D</b>	<b>Fringe benefit tax to pay or refund</b> • For Quarters 1, 2 and 3 multiply Box 3 by Box 4 and print your amount in <b>Box 6</b> . • For Quarter 4 multiply Box 3 by Box 5 or transfer amount from Box C of the IR 417 or your remuneration adjustment worksheet to <b>Box 6</b> .	<input type="text" value="6"/>	\$	<input type="text" value=""/>	(Tick one) <b>FBT to pay</b> <b>FBT refund</b>
<b>GST payable on fringe benefits</b> This is the value from Box 3 (less any fringe benefits that are exempt or zero-rated for GST) – Fringe benefits provided up to and on 30 September 2010, divide the value by 9, and – Fringe benefits provided on or after 1 October 2010, multiply the value 3 and divide by 23 (value × 3 ÷ 23). Add the two amounts together and print in <b>Box 7</b> .		<input type="text" value="7"/>	\$	<input type="text" value=""/>	
<b>Tax to pay or refund</b> If Box 7 is nil, copy the amount in Box 6 to <b>Box 8</b> . If Box 6 is FBT to pay, <b>add</b> Box 7. Show your tax to pay in <b>Box 8</b> . If Box 6 is an FBT refund, <b>subtract</b> Box 7.		<input type="text" value="8"/>	\$	<input type="text" value=""/>	(Tick one) <b>Tax to pay</b> <b>Refund</b>
<b>OFFICE USE ONLY</b> <input type="checkbox"/> Correspondence indicator <input type="checkbox"/>		<b>Declaration</b> <i>I declare that the information given in this return is true and correct.</i>		Signature <input type="text" value=""/> / / Date <input type="text" value=""/>	
<b>Please make a copy of this return for your own records</b>					