



Te whai hua, kia ora: Te whai tāke, kia tika!

Kaupapa 4 Te Tātari GST!

“Ngā Kaupapa Tāke”

Ingoa:



Inland Revenue
Te Tari Taake

Te whai hua - kia ora!

sorted
in Schools

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Kaupapa 4 - Te Tātari GST!

Nau mai ki te kaupapa e kīia nei ko, Te Tātari GST (Tāke Hokohoko)!

Ko te tikanga o te GST, arā ko te Goods and Services Tax. He tāke tēnei ka āpiti atu ki ngā rawa me ngā ratonga, tae atu rā ki ngā mea ka hoko ā-ipurangi i tāwāhi. Ka utu tāke te kiritaki mō te nuinga o ngā tauwhitinga katoa, ā, kāore pea i te mōhio e pēnātia ana. Arā, ka utu koe i te 15% GST. Whakaarohia tēnei utu ka hokona anō e koe tētahi mea.

Arā, ka utu koe i te 15% GST. Whakaarohia tēnei utu ka hokona anō e koe tētahi mea.



I tēnei kaupapa, ka tūhuratia:

- **Wāhanga 1:** He aha ngā rawa me ngā ratonga (GST)?
- **Wāhanga 2:** Ka pēhea te whakahaere GST?
- **Wāhanga 3:** Ka pēhea te utu me te kōhi GST?



Ka tautoko tēnei kaupapa i a koe, arā:



Ngā Hononga ki Te Whare Tapa Whā

Ka tautohu i te hāngai pea o ētahi ariā tāke, ētahi māramatanga tāke ki Te Whare Tapa Whā.



Hei Mahi

He mahi hei tautoko i tō tūhura i te pūnaha tāke, me te ara i whāia ki te whakatau i te whakapaunga o te tahua tāke.



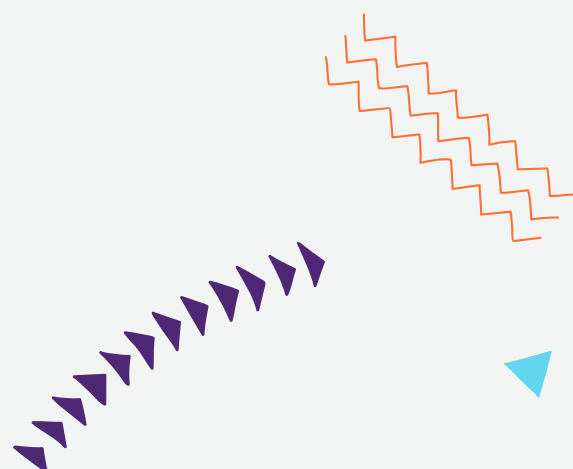
He Ngohe Aromatawai Tāke

Ka whiriwhiri koe i tētahi mahi hei whakaatu i tō māramatanga ki te pūnaha tāke i Aotearoa. Tērā pea, mā tēnei ngohe e tautoko i tō kite ki te hononga o ēnei māramatanga ki te Whare Tapa Whā.



He Tikanga Tāke

He tikanga aromatawai hei aromatawai i ō whāinga ake.



He Kupu Whakataki

Ka tautoko te kaupapa nei kia whanake tō mōhio ki te āhua o te whakahaere GST (Te Tāke Hokohoko) i Aotearoa.

Ngā Hua Ako

Ka oti i a koe te kaupapa nei, ka taea e koe te:

- ✓ Whakaahua i te rerekētanga i waenga i ngā rawa me ngā ratonga.
- ✓ Whakamāramahia te Tāke Hokohoko (GST)
- ✓ Whakaahua i te rerekētanga o te utu tāke hokohoko, o te utu tāke hokohoko kore o ngā rawa me ngā ratonga i Aotearoa.
- ✓ Whakamāramahia ngā ara e utu ai, e kahi ai Te Tāke Hokohoko (GST).

Te Paearu Angitu

Hei te mutunga o tēnei kaupapa, ka whiriwhiri koe i tētahi ngohe hei whakaoti i tō aromatawai, nā reira he mea nui kia oti i a koe ngā wāhanga katoa. Hei tautoko i tō ako he mea nui kia oti Te Hāngai ki Te Whare Tapa Whā, otirā ngā mahi katoa, kia pai ake tō whakaatu i tō mārama ki te kaupapa, Kia Tika te Tāke Hokohoko.

E angitu ai tō eke, me taea e koe te:

- ✓ tautohu, me whakamahi tika i ngā kupu matua
- ✓ whakamahi tātaimai ki te tāpiri i te 15% GST ki ngā rawa me ngā ratonga
- ✓ whakamahi tātaimai ki te tango i te rahi GST mai i te utu kaihoko
- ✓ pānui me te whakamāori i tētahi hoahoa rerenga GST
- ✓ waihanga hoahoa rerenga mō 'te kaiwhakaputa ki te kiritaki'
- ✓ uru me te pānui i ngā pārongo GST kei te paetukutuku o Te Tari Tāke

Wāhanga 1:

He aha ngā rawa me ngā ratonga?

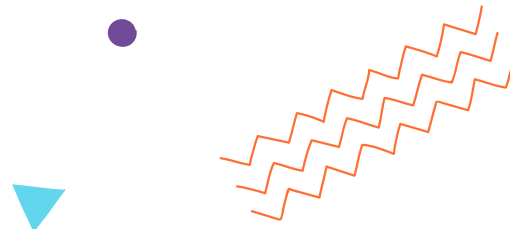
He mea ngā rawa ka hokona e koe, arā ko ngā mea iti pēnei i ngā kākahu, i tētahi ipu īhipani rānei, tae atu ki ngā mea rahi pēnei i te rorohiko, te motokā, te pākamātao rānei. He mahi ngā ratonga ka māhia e ētahi atu tangata, hei tauira, ka whakatika te pouniho i ō niho, ka kūtia ō makawe e te kaikuti makawe.

He aha te Tāke (GST) Hokohoko?

He tāke te Tāke Hokohoko (GST) ka tāpiri ki te nuinga o ngā rawa me ngā ratonga ērā ka hokona e Ngāi Aotearoa. Ko te GST te 15% o te utu tērā ka utua e koe mō te nuinga o ngā rawa, o ngā ratonga rānei. Ka hoko taonga koe i te toa, e tāpiri kē ana te GST ki te utu, nā reira tē mōhio pea i a koe. Arā, i ia tāra ka pau i a koe, ka kohia te 15 heneti e Te Tari Tāke mō te kāwanatanga. Ka taea e koe te tono kia hōki mai te GST mō ngā rawa me ngā ratonga i hokona e koe mō tō pākihi, ā, ka tāpiri i te GST ki ngā mea ka hokona atu e koe.



Mō ētahi whakamārama anō mō te GST, mō te GST tāpiti me te GST kore, mātakihia te ataata nei - [Tāke Hokohoko](#)





Hei Mahi 1 Mahi Kāinga

Kōkuhu ai te GST ki Aotearoa i te tau 1986.

1. I te taha o tō whānau, rangahaua ngā kōrero niupepa reo Pākehā kia pānuihia ngā kōrero mō te kōkūhutanga o te GST i Aotearoa.

- Ka māna te ture Tāke Hokohoko.
- Ko te tīmatanga o te GST me ngā panonitanga ahumoni tūwhana mō Ngāi Aotearoa.

2. Ka mutu ana te rangahau i ngā kōrero me tō whānau, matapakihia ngā take e whai nei me tō whānau:

- Ki ō whakaaro, he aha i kōkuhu ai te Tāke GST?

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- Ki ō whakaaro, he aha i tūwhana ai ngā panonitanga ki ngā whānau?

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- Whakapuakina ō kōrero me ētahi atu hoa ako.

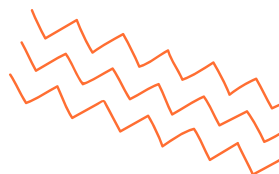
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Hei Mahi 2

1) Whakarārangihia ngā rawa e toru whakamutunga i hokona e koe.

2) Whakaahuahia, he aha ngā ratonga.

3) Whakarārangihia ngā ratonga e toru whakamutunga i utua e koe, e tō whānau rānei.

4) He aha te rahi o te GST i Aotearoa?

Wāhanga 2: Ka pēhea te whakahaere GST?

GST kore, GST tāpiti rānei?

Kua tāpitihia kētia te GST ki ngā tohu utu o te nuinga o ngā mea ka hokona e koe, nā reira ka hoko ana koe tē aro pea i a koe he utu tāke. Engari, i te nuinga o te wā ka whakatairangahia ngā rawa me ngā ratonga he “GST tāpiti”, he “GST kore” (GST excl) rānei.

Ko te tikanga o te GST tāpiti (i te nuinga o te wā ka whakapotohia ki te “tāpiti GST” “incl GST”, ki te “GST tāpiti”, “GST inc”, ki te “+GST” rānei) he mea tāpiti kē te GST ki te utu.

Ko te tikanga o te GST kore (i te nuinga o te wā ka whakapotohia ki te “kore GST” “excl GST”, ki te “GST kore”, “GST exc” rānei) he mea kore GST i te utu. Ko te rahi hei utu māu, he 15% nui ake. I te nuinga o te wā ka kitea te GST kore i te whakatau utu, i te nama rānei o tētahi kaiwhakarato.



Hei Mahi 1 Mahi Kāinga

1. Tonoa kia 10 ngā tohu utu, ngā rīhiti rānei a te whānau o ngā ā hokohoko o mua tata ake nei, o ngā hui mātanga kua ea i a rātou.
2. He mahi takitahi, he mahi me tētahi o te whānau rānei;
 - Wāwāhingia ngā tohu utu, ngā rīhiti, ngā nama rānei ki ngā rōpū e rua, arā ki te GST (tāpiti) me te GST (kore)
 - Tāpirihia te katoa o te GST i whakapau



Ngā Hononga ki Te Whare Tapa Whā

- 1. I te tūtohi i raro nei, tuhia rānei, kōrerohia rānei ētahi wāhi e 2, e 3 rānei ka whai wāhi pea te GST nei (Ki hea uru ai pea te GST)
- 2. Me tuhi ki te taha (pou) o te Whare Tapa Whā, ka pēhea te whai wāhitanga nei e whakaawe i a koe, i tō whānau, i ngā whānau e mōhio ana koe rānei. Ehara i te mea me oti i a koe ia pou (taha).

He tauira kei konei māu;

Ki hea uru ai pea te GST	Te Taha Whānau	Te Taha Tinana	Te Taha Wairua	Te Taha Hinengaro
<i>Ki te manaaki niho mō te wharekura</i>	<i>Ki te whakaiti i te utu mahi niho mō ngā whānau</i>			



Hei Mahi 2

Hei mahi ā-rōpū, whiriwhirihia tētahi o ngā mahi e whai nei, ka matapaki ā-rōpū ai.

- 1)** Ki ōu whakaaro, me tangohia te GST i ngā tino taonga, pēnei i te kai?
E whakaae ana, kāore rānei e whakaae ana? Whakamāramahia, he aha i pēnā ai ō whakaaro?

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- 2)** Ki ōu whakaaro, me whai GST ngā kaupapa kahi pūtea a te kura?
E whakaae ana, kāore rānei e whakaae ana? Whakamāramahia, he aha i pēnā ai ō whakaaro?

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He aha ngā mea kāore e utu GST?

Ko ētahi taonga ka hokona e koe kāore te GST i tāpitihia ki te utu. Ko ētahi tauira puta noa;

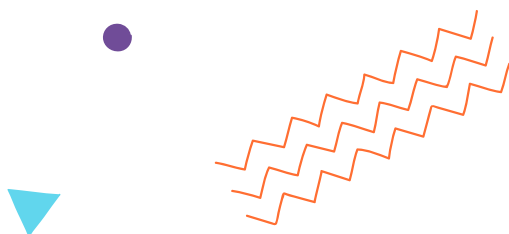
- Ko te rēti i te whare, i te wharenoho rānei e noho ana koe (engari ka utu GST koe mehemea ka rīhi whare hararei)
- Ko ngā utunga rererangi mō ngā haerenga ki tāwāhi
- Ngā tāpaetanga mōkete
- Ko ētahi rawa ngutūre pēnei i ngā taonga ērā ka hoko mai i ngā tangata ehara i te mea me rehita mō te GST

Mō ētahi rawa me ētahi ratonga kāore e whakaaetia te utu GST - e kīia ana he putunga awere. Mehemea he pākihi, kāore e whakaaea tō tāpiri GST ki ēnei rawa, ki ēnei ratonga rānei. Kaua e tāpiri i ēnei putunga ki tō tono GST. Ko ngā putunga awere puta noa;

- Ko te whakaae ki te whenua hei kāinga tūmataiti
- Te whiwhi huamoni
- Te hokotanga atu o ētahi taonga, o ētahi ratonga kua tākohangia e tētahi rōpū monihua-kore
- Ko ētahi ratonga ahumoni pēnei i ngā moni taurewa mōkete, i ngā hea rānei.



Kuputaka	
Māori	Pākehā
tāpitihiā	inclusive
tāpaetanga mōkete	mortgage repayments
nguturē	second-hand
awerē	exempt
"GST tāpiti"	GST included, including GST, plus GST (GST inc, incl GST, +GST)
"GST kore"	GST excluded, excluding GST, (excl GST, GST exc)





Hei Mahi 3 Ka pēhea te whakahaere GST?

I te nuinga o te wā ka hoko rawa, ka hoko ratonga rānei koe ka utu tāke. Ka tāpirihia te GST hei ōrau, kua tāpirihia te 15% GST ki te utu. He maha ngā huarahi ki te whiriwhiri i te GST engari mō tēnei mahi me whakamahi i te **tātaimai GST**.

Tūtohi 1a

Whakamahi te tātaimai GST ki te āta titiro mehemea e tika ana te tūtohi 1a.

Ngā Rawa me ngā ratonga	\$ Wāriu GST kore	GST (15%)	Te Utu Kaihoko GST tāpiti
Waea pūkoro	\$779.00	\$116.85	\$895.85
Hamupaka	\$15.10	\$2.25	\$17.35
Hū omaoma	\$140.07	\$20.86	\$160.93

Tūtohi 1b

Whakamahi te tātaimai GST ki te whakaoti i te tūtohi 1b.

Ngā Rawa me ngā ratonga	\$ Wāriu GST kore	GST (15%)	Te Utu Kaihoko GST tāpiti
Kutinga Makawe	\$28.00		
Tikiake Waiata	\$3.99		
Inihua Waea Ā tau	\$115.00		
Ngā Ataata ā-Tuihono (1 marama)	\$35.29		

Tūtohi 2a

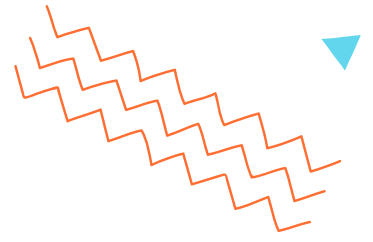
Whakamahi te tātaimai GST ki te āta titiro mehemea e tika ana te tūtohi 2a

Ngā Rawa me ngā ratonga	\$ Wāriu GST kore	GST (15%)	Te Utu Kaihoko GST tāpiti
He taea mō te motukā	\$172.18	\$25.82	\$198.00
Raihana Taraiwa	\$94.79	\$14.21	\$109.50
Akoranga Taraiwa (1 hāora)	\$65.22	\$9.78	\$75.00

Tūtohi 2b

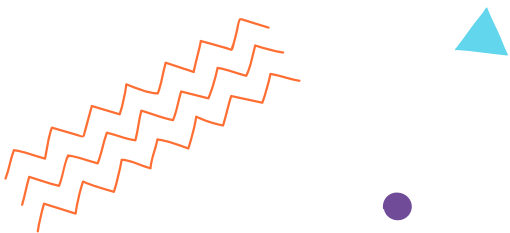
Whakamahi te tātaimai GST ki te whakaoti i te tūtohi 2b

Ngā Rawa me ngā ratonga	\$ Wāriu GST kore	GST (15%)	Te Utu Kaihoko GST tāpiti
Tīkiti Ataata			\$13.50
Tīkiti Konohete			\$121.00
Papa Hākoakoa Nui utu uru			\$49.00
Tīkiti Kanikani			\$75.00

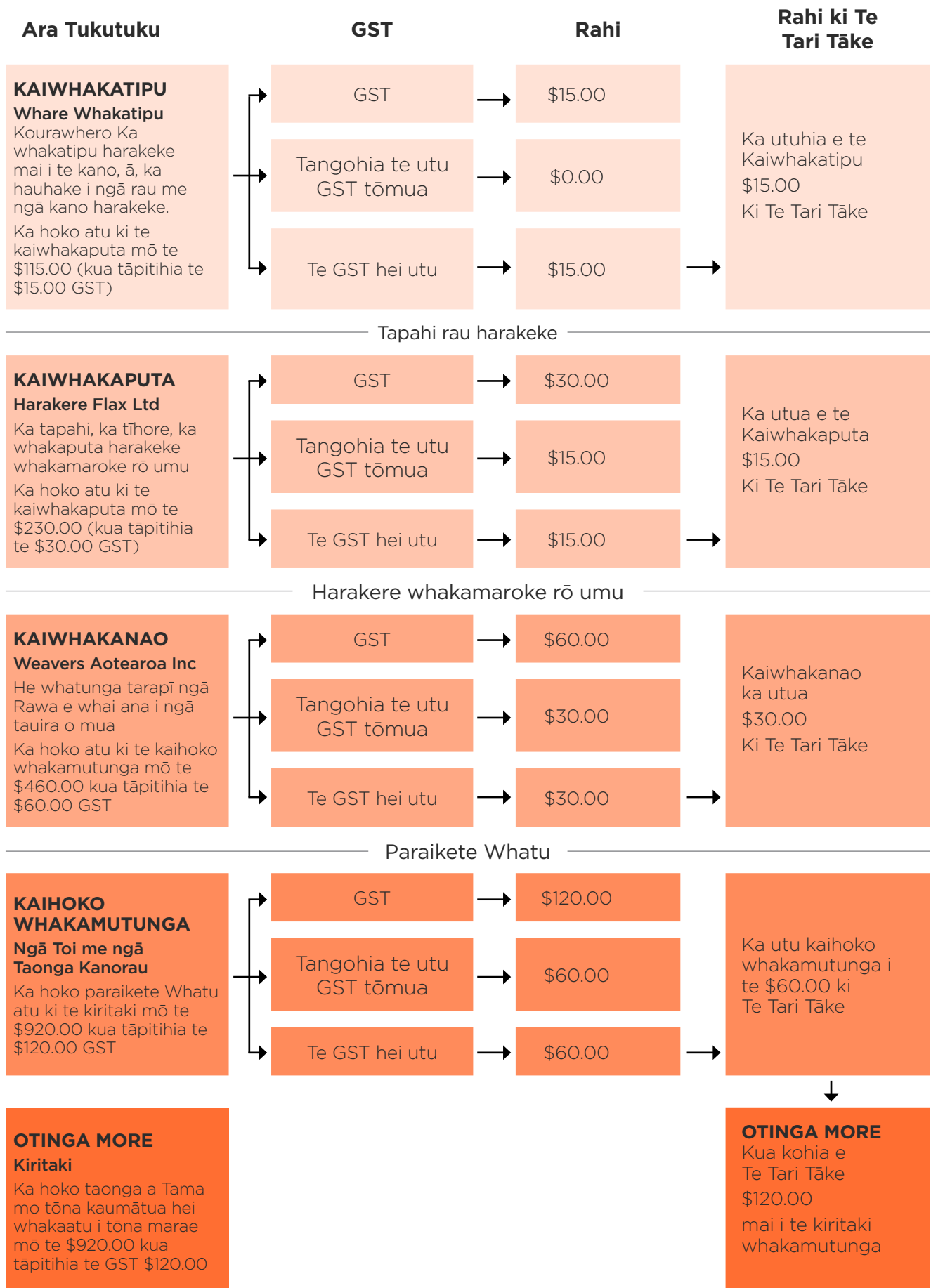


Wāhanga 3: Ka pēhea te utu me te kahi i te GST?

Ka matapaki ā-rōpū te tauira tūtohi ripo. Whakamahia te **tātaiai GST** ki te āta tiro tiro ki ngā rahi.



Tūtohi ripo GST: Te Kaiwhakatipu ki te Kiritaki





Hei Mahi 1

He mahi ā-rōpū, whiriwhirihia tētahi o ngā Rangahau Whakapūaho hei whakautu i ngā pātai e whai nei.

1) Nā wai te utu GST whakamutunga i kohi?

2) He aha te rahi more ka tukuna e te kaihoko whakamutunga ki Te Tari Tāke?

3) He aha te tapeketanga katoa o te GST hei utu whakamutunga ki Te Tari Tāke?

4) Ka ahu mai te rerekētanga i waenga i te rahi o te utu nā te kaihoko whakamutunga me te kaihoko?

5) He aha te rerekētanga i waenga i te rahi more me te rahi katoa?



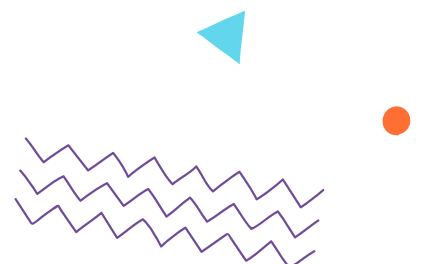
Hei Mahi 2: Te Kaiwhakatipu ki te Kiritaki

Ki te tūtohi ripo wātea, whakaatuhia tētahi tauira Kaiwhakatipu ki te Kiritaki anō. Māhia tētahi tauira e taunga ai tō whānau, tō aiga, tō kāinga rānei ki te tirohanga ahurea, ki ētahi āhuatanga rānei whai tikanga ki a rātou. Tīmata ki te taonga i hokona e koe mai i te kaihoko atu ki te kaihoko whakamutunga. Tēnā pea ko tētahi kai i hokona e koe mō tētahi hākari, mō tētahi kamenga rānei, ko tētahi kāhu ka mau pea koe rānei, ko tētahi whāriki, tētahi atu taonga whiri rānei, ko te whakairo, ko te kiri kararehe rānei mehemea kei te pāmu koe etc.

Tīmata ki tō taonga tērā i hoko. Whakamahia te **tātaitai GST** ki te mahi i te wāhanga GST.

Ko wai taku ara tukutuku?

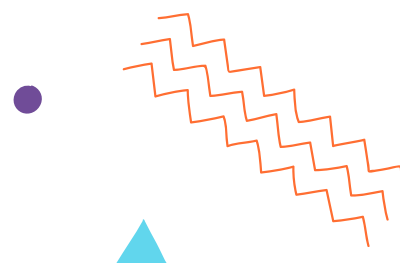
- Nā wai i whakatipu i tēnei rawa? (Te ingoa o te kaiwhakatipu me te utu hoko mō te GST tāpiti)
- Nā wai tēnei rawa i mahi kia rite mō te whakanao?
- (Te ingoa o te kaiwhakaputa me te utu hoko mō te GST tāpiti)
- Ko wai te kaiwhakaputa / kaihanga, ā, he tā rātou i hanga ki tēnei hua-kē? (Te ingoa o te kaiwhakaputa me te utu hoko mō te GST tāpiti)
- Ko wai te kaihoko whakamutunga, te kaihoko atu rānei? (Te ingoa o te kaiwhakaputa me te utu hoko mō te GST tāpiti)
- Te ingoa o te kiritaki whakamutunga me te utu hoko (GST tāpiti)



Tūtohi ripo GST: Te Kaiwhakatipu ki te Kiritaki

Ara Tukutuku	GST	Rahi	Rahi ki Te Tari Tāke
	GST Tangohia te utu GST tōmua GST to pay	\$15.00 \$0.00 \$15.00	
	GST Tangohia te utu GST tōmua GST to pay	\$30.00 \$15.00 \$15.00	
	GST Tangohia te utu GST tōmua GST to pay	\$60.00 \$30.00 \$30.00	
	GST Tangohia te utu GST tōmua GST to pay	\$120.00 \$60.00 \$60.00	
			↓

Kuputaka	
Māori	Pākehā
tūtohi ripo	flowchart
kaiwhakatipu	grower
kaiwhakaputa	producer
kaiwhakanao	manufacturer
kaihoko whakamutunga	retailer
rangahau whakapūaho	case study

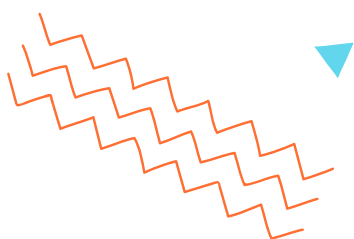


Ka pēhea ngā pākihi e utu GST?

Ahakoa he pākihi kiritahi, he kaikirimana, he rangapū mahitahi rānei me rehitā koe mō te GST mehemea ka riro nui ake i te \$60,000; he ngāwari te rehitā mō te GST.

Ka hoko atu ana i ngā rawa me ngā ratonga ka tāpirihia e koe te utu 15% GST ki ō kaihoko. Ka whakapau ana e koe ō moni ki te hoko rawa me ngā ratonga mō tō pākihi, e āhei ana tō tono i te wāhanga GST i pau i a koe i te wā ka tono GST anō.

Te utu GST hei kaupupuru pākihi - he mahi kai parāoa noa iho!	
Ka utu ki te pēke	Me utu ā-EFTPOS, ā-moni, ā-ATM rānei ki tētahi o ngā peka o Westpac.
Ka utu ā-tāhiko	<u>Me utu mā te pēke tuihono ki te VISA, ki te Mastercard, ki te kāri taurewa rānei. Me utu hāngai atu ki myIR, ā, ka whakarite utu aunoa mai i tō pūkete pēke.</u>
Me utu mā ngā utu harangote, mā ngā whakaritenga	<u>Mehemea kāore e taea te utu katoa te utu mā ngā utu harangote e āhei ana ngā utu iti ake mō tētahi wā roa tonu. Me whakapā atu ki Te Tari Tāke ki te mahi i ēnei whakaritenga.</u>
Te utu mai i tāwāhi	<u>Me utu hāngai atu ki myIR, ā, ka whakarite utu aunoa mai i tētahi pūkete pēke kua tautapahia. He kōwhiringa anō te kāri taurewa, te kāri moni tango Visa, Mastercard rānei, te whakawhiti moni tāwāhi hōki.</u>
Te utu mā te waea	<u>Ko te mahi whakaritenga ā-kāri moni tango, ā-kāri moni taurewa rānei e whakamahi ana hononga waea ratonga-whaiaro ki Te Tari Tāke.</u>





Hei Mahi 3

He tāke te GST i ngā rawa me ngā ratonga e kawea ana i Aotearoa e ngā tāngata rēhita-GST. E hāngai hoki ana ki ngā rawa hoko mai i tawhiti me ētahi ratonga hoko mai i tawhiti. I te nuinga o te wā ka tāpirihia, ka kautehia mō te pāpātanga 15%. Ka taea e te tangata mahi whai tāke, mahi rānei mai i tētahi rangi arowā te rēhita mō te GST.



Tikiake tēnei pukatohu tohutoro wawe.

Mehemea e tohutohu ana koe i tētahi o te whānau, o te aiga, o te kāinga e whakaaro ana ki te whakatū pākihi, he aha ngā kaupapa matua ngahuru ka kōrerohia e koe hei whakaaro mā rātou?

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Hei Mahi 3A Mahi Kāinga

He Rangahau Whakapūaho - He aha ngā āhua hei tono GST māu?

Ka mahi takitahi, ka mahi me tētahi o te whānau rānei, ka arotake ai ngā kaupapa e whai nei. Ngā rangahau whakapūaho, kia pai ai tō ako he aha hei tono GST māu.

Me kuhu ēnei rangahau whakapūaho e rua (Joanne and Mike) mai i [Business.govt.nz](https://business.govt.nz)



Case studies What you can claim GST on

Joanne runs a home-based business selling bags she makes herself and Mike's just started his building business.

Joanne is GST registered, so collects GST on the sales of her bags, and claims it back on purchases like:

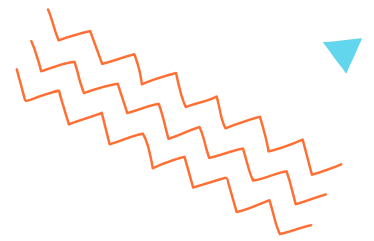
- materials and supplies for making her bags
- her new sewing machine.

She can also claim:

- taxi fares to business meetings
- a laptop she bought to manage her business finances
- the accounting software she uses
- food and drink bought when entertaining clients.

- Kei te tīmata ahau i tētahi pākihi hou
- Te tīmata i tētahi pākihi
- He aha ngā āhua hei tono GST māu

Pānuihia ngā rangahau whakapūaho e rua i runga nei e kite ai koe he aha ngā āhua hei tono GST māu ina tīmata ai tētahi pākihi hou. Kātahi ka whiriwhiri i tētahi o ngā rangahau whakapūaho i raro nei.



Rangahau Whakapūaho 1: Atamai - he ringatoi me te kaihoahoa

I tīmatahia e Atamai tētahi pākihi māketete ā-rā i a ia i te kura tuarua mō tētahi o ana w wakomanga kaupapa pākihi. Ko tōna pūmanawa ko te toi, ā, ka hoahoatia e ia tētahi siapo nō te ao hou, me tētahi mātātuhi tapa. Ka mutu a ia i te kura ka whakaarohia kia tīmata tāna ake pākihi.

Rangahau Whakapūaho 2: Ahiterua - kaihanga paetukutuku

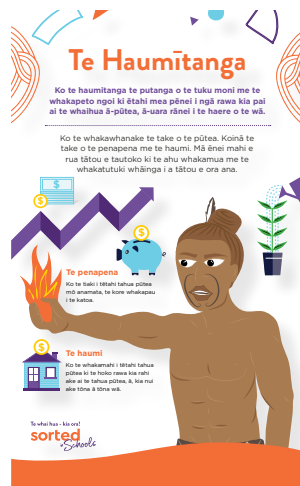
Kua hoahoa, kua whakahaere paetukutuku a Ahiterua mō ngā pākihi iti nō tōna tau kura 11. Kei te whakaoti i tana tohu Pūhanga Rorohiko ināianei. Kua whakaaro a ia ki te whakarite i tana pākihi hou e rahi ake ai tana tauira.

- 1)** Tuhi rārangi he aha ngā tino hiahia hei whakarite, he aha hōki hei tono GST māna?

- 2)** Kimi i te utu tata mō ēnei mea, ā, ka tātaihia te GST hei tono mā ia tangata.

Ētahi tuwhiri GST mō ngā Pākihi.

- Mehemea e māraurau ana koe ki te rēhita mō te GST, e āhei ana tō whiriwhiri i te auau o tō utu i tō GST. Ka āhei tō utu i ia rua marama, i ia ono marama rānei.
- Me mātua aroturuki tika i ō moni whiwhi me ngā whakapaunga.
- He tikanga whakahaere rerekē e taea ana te whakamahi mō tō pākihi, ā, me whiriwhiri i te mea hei whakamahi mō tō pākihi.
- He nui ngā ara o Te Tari Tāke hei whakamaumahara i a koe ki te utu i tō GST; hei tauira, ka tuku pānui tāhiko ki a koe.
- Me āta tiaki te pākihi i te GST hei utu ki Te Tari Tāke ki tētahi pūtea penapena motuhake kei whakawaia tō whakapau. He tikanga ārai tēnei mōu me tō pākihi.



Tūhuruahia ēnei rauemi kia mārama ake ki ngā kōrero mō te PAEARU SMART hei āwhina i tō mahere penapena, me te whakairoiro pārongo e kōrero ana mō te penapenatanga me te haumitanga.



Mātaki i te ataata a Te Tari Tāke mō te GST, ka rapu mōhiohio o ō takohanga mēnā he kaupakihi koe.



Hei Mahi 3b

1) Whakarārangihia ngā ara rerekē e 5 ki te utu i ō Rawa me ngā ratonga.

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2) He pēhea te nui o te pūtea me riro i te pākihi me rēhita mō te GST?

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3) Mehemea he kaipupuru pākihi koe, he aha te auau o tō utu GST?

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4) He aha ētahi kaupapa matua e toru me mōhio koe hei kaipupuru pākihi?

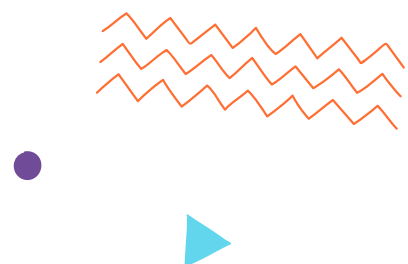
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Kuputaka	
Māori	Pākehā
harangote	instalment
pakihi kiritahi	sole trader
rangapū mahitahi	partnership
Pūhanga Rorohiko	Computer Engineer
aroturuki	track





He Ngohe Aromatawai Tāke

I tēnei o ngā aromatawai ka āhei tō whakaatu i tō māramatanga ki ngā whakahaere GST i Aotearoa.

He mahi ā-rōpū, whiriwhirihia tētahi mahi e whakaatu pai ana i tō āhei ki te:

- Whakaahua i te rerekētanga i waenga i ngā Rawa me ngā ratonga.
- Whakamāramahia te GST
- Whakamāramahia ngā ara e utu ai, e kahi ai te GST.
- Whakaahua i te rerekētanga o te utu GST tāpiti, o te utu GST kore o ngā Rawa me ngā ratonga i Aotearoa.

Whiriwhirihia tētahi o ngā mahi:

	He Matapaki TED Rangatahi Whāia tēnei whakaritenga hei whakamōhio, hei whakaako i tō whakatipuranga. E āhei ana te whakamahi hei rauemi mō tō hapori.
	He rauemi ataata matihiko ka āhei te toha i tō kura, ki te whānau / aiga / kāinga hei tauira: • Whakaaturanga • Pakipūmeka • Ataata
	He rauemi tuhituhi uhia tētahi rauemi hei tuari ki tō hapori whānui.
	He whakairoiro pārongo ka taea te whakamahi hei rauemi kura ki te whakaako i ngā ākonga.



He Tikanga Tāke - He Aromatawai i te ako

Mā tēnei aromatawai e wātea ai koe ki te whakaatu i tō māramatanga ki te whakahaere GST i Aotearoa. Māu e tautohu i te taumata, āu mahi, tō āpōpō ki tēnei tūtohi.

Whakaotihia tēnei mahi mā te whakamiramira i ngā whāinga kua tutuki i a koe me te āpiti ki ō mahi, te tiki ake rānei i tētahi kape. Tērā pea ka puta ngā taunakitanga i ētahi akoranga i te kaupapa, hei wāhanga rānei o tō ngohe aromatawai.

Te Āheitanga - Te Whakahaere Moni me te Moni Whiwhi

Whāinga	Te ako i ngā Tikanga TĀKE	Te mārama ki ngā Tikanga TĀKE	Te matatau ki ngā Tikanga TĀKE	Te mātanga ki ngā Tikanga TĀKE
Whakaahua i te rerenga kētanga i waenga i ngā Rawa me ngā ratonga.	Ka whakaraupapahia e au ngā Rawa, ngā ratonga rānei.	Ka whakamāramahia e au hei aha ngā Rawa. Ka whakamāramahia e au hei aha ngā ratonga.	Kua matatau ki ngā Tikanga TĀKE + Ka whakaahuatia e au te rerekētanga i waenga i ngā Rawa me ngā ratonga me te whakatauiria mai i te kaupapa.	Kua mātanga ki ngā Tikanga TĀKE + Ka tuarihia, ka huritaongia e au ngā tauira mai i ngā tūāhua horopaki tūturu i ōku wheako, i ō tōku whānau, tōku aiga, tōku kāinga wheako rānei.
Whakamāramahia te Tāke Hokohoko (GST)	Ka tautohuhia e au te tikanga o te GST. Ka whakaahuatia e au he aha te ōrautanga o te GST.	Ka whakaahuatia e au te GST.	Kua matatau ki ngā Tikanga TĀKE + Ka whakamāramahia e au te whakahaere GST mehemea he kiritaki koe. Ka whakamāramahia e au te whakahaere GST mō tētahi pakihi me te whakamārama i ētahi āhuatanga nei. Ka whakamāramahia e au he aha ngā Rawa me ngā ratonga awere, me te whakamārama he aha ai i pēnā ai.	Kua mātanga ki ngā Tikanga TĀKE + Ka parahautia e au he aha i whakaae/ kore whakaae ai ki te GST hei tāke matatika mō ngā tāngata o Aotearoa. Ka whakarāpopotohia e au ngā whakaaro matua mō te whakarite pakihi me te huritao i ngā āhuatanga GST hei tohutohu i ētahi atu.

Whāinga	Te ako i ngā Tikanga TĀKE	Te mārama ki ngā Tikanga TĀKE	Te matatau ki ngā Tikanga TĀKE	Te mātanga ki ngā Tikanga TĀKE
Whakamāramahia ngā ara e utu ai, e kohi ai Te Tāke Hokohoko (GST).	Ka whakaahuatia e au ka pēhea taku utu mō taku GST i ngā hoko i ia rangi. Ka whakaraupapahia e au ngā ara hei utu GST mā ngā pakihi.	Ka whakaahuatia e au ka pēhea taku utu mō taku GST i ngā hoko o ia rangi. Ka whakaraupapahia e au ngā ara rerekē e toru hei utu GST mā ngā pakihi. + Ka whakaraupapahia e au he aha e whakawātea ana i te GST, he aha hoki i pēnā ai. Ka whakamāramahia e au he aha ngā putunga pāpātanga-kore me te whakamārama he aha i pēnā ai.	Kua matatau ki ngā Tikanga TĀKE + Ka whakamāramahia e au te tukanga kohi me te utu tāke i ia wāhanga o te hoahoa rerenga Kaiwhakatipu ki te Kiritaki mō te Kōurawhero Nurseries ki a Tama te kaihoko whakamutunga. Ka whakautuhia e au ngā pātai mō tēnei tauira. Ka tātarihia e au ngā wāhanga o te tukanga.	Kua mātanga ki ngā Tikanga TĀKE + Ka hangaia, ka whakamāramahia e au taku hoahoa rerenga mō Te Kaiwhakatipu ki te Kiritaki me te whakautu i ngā pātai. Ka tuarhia e au taku tohungatanga ki ētahi atu kia mōhio ki taku hoahoa rerenga nei. (hei tauira. tō whakatipuranga, tō whānau, tō aiga, tō kāinga rānei)
Whakaahua i te rerenga kētanga o te utu tāke hokohoko, o te utu tāke hokohoko kore o ngā Rawa me ngā ratonga i Aotearoa.	Ka tautohutia e au te tikanga o te TĀPITI me te KORE. Ka whakaahuatia e au he aha te tikanga o te tāpiti i te GST. rānei ka whakaahuatia e au te tikanga o te kore i te GST.	Ka whakaahuatia e au te tāpiti me te kore i te GST. Ka whakatauirahia e au ngā tūāhua horopaki-tūturu o te GST tāpiti me te GST kore.	Kua matatau ki ngā Tikanga TĀKE + Ka whakamahia e au te tātaitai GST mō ngā utu GST tāpiti me te GST kore.	Kua mātanga ki ngā Tikanga TĀKE + Ka parahautia e au he aha te pūtake ko te kiritaki te tangata utu i te katoa o te wāhanga GST ina hoko Rawa ana. Ka parahautia e au ngā hua o te GST tāpiti me te GST kore ki tētahi kaipupuru pakihi.

Te whai hua - kia ora!

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