

**BUSINESS TAX QUARTERLY RETURN FORM**

**Nauru Revenue Office**

**Ministry of Finance**

**Quarter / Month / 20\_\_\_**

|  |  |  |  |
| --- | --- | --- | --- |
| **TIN** |  | **Taxpayer Name** |  |

***COMPLETE ALL APPLICABLE SECTIONS (Both pages)***

|  |  |  |  |
| --- | --- | --- | --- |
| **Section A** | **SMALL BUSINESS TAX (Do not show cents)** | | |
| To be used by all non-resident individuals conducting business in Nauru. Quarterly payments are due by 15th October, 15th January, 15th April and 15th July each year. *Small Business Tax* is calculated as **2.5%** of **gross revenue** for each **quarte**r. | | **QUARTER ENDED** |  |
| **GROSS REVENUE** | **$** |
| **TAX PAYABLE**  ***(Gross Revenue multiply by 2.5%)*** | **$** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Section B** | **INSTALMENTS - BUSINESS PROFITS TAX**  **(Do not show cents)** | | |
| To be used by all persons conducting business in Nauru other than those subject to *Small Business Tax*. Quarterly payments are due by 15th October, 15th January, 15th April and 15th July each year. | | **QUARTER ENDED** |  |
|  | **$** |
| **INSTALMENT AMOUNT**  ***(As advised by the NRO)*** | **$** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Section C** | **NON-RESIDENT TAX**  **(Do not show cents)** | | | | |
| **Note**: To be used by all persons required to withhold *Non-Resident Tax*. Payments are due within 15 days after the end of each month in which interest, royalties and insurance premiums are paid. If there is insufficient space to provide other party details on this form, please provide these details on a separate sheet of paper and attach to this form. | | | | | |
| **PAYMENT TYPE** | | **NAME & ADDRESS OF RECIPIENT PARTY** | **GROSS**  **PAYMENT** | **TAX RATE** | **TAX PAYABLE** |
| Interest | |  |  | 10% |  |
| Royalties | |  |  | 10% |  |
| Insurance Premium | |  |  | 10% |  |
| **Total Non-Resident Tax Payable** | | | | | **$** |

**DECLARATION:** I declare that the particulars on this form are true and correct.

Full Name Title / Positon

……/………/ ……

Signature Date:

**IT IS A SERIOUS OFFENCE TO GIVE FALSE INFORMATION TO THE SECRETARY FOR FINANCE**

Please deliver completed return form to the Revenue Office, Civic Centre, AIWO district, or by email to *nro.tax@naurugov.nr*

Cash payments can be made at the Revenue Office, or by TT to:

**Account Name:** NAURU RECEIPTING ACCOUNT

**BSB Number:** 633000

**Account Number:** 154908735

**Bank Name**: Bendigo & Adelaide Bank Limited

**Bank Address**: The Bendigo Centre, Bendigo, Victoria – 3550, Australia.

**Swift Code:** BENDAU3B

**Reference description:** TIN/TAX TYPE/(month or quarter/year)

**NOTE: Business Tax Type Codes** are as follows – **SBT** (Small Business Tax), **BPT** (Business Profits Tax), **NRT** (Non Resident Tax).

Verified and Entered: Date: / /