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**VARIATION OF BUSINESS PROFITS TAX INSTALMENTS**

 **APPLICATION FORM**

 **Nauru Revenue Office**

 **Ministry of Finance**

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| **TAXPAYER NAME** |  | **TIN** |  |

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| Complete this form if there are reasonable grounds to believe that your estimated business profits tax payable for the 2020/2021 tax year will be less than or greater than tax payable for the 2019/2020 tax year. |

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| **VARIATION OF INSTALMENTS** |
| To be completed by all persons applying for a variation of **Instalments of Business Profits Tax,** previously advised as payable by the Nauru Revenue Office. | **Estimated business profits tax payable for the 2020/2021 tax year.** | **$**(*Do not show cents*) |

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| **PLEASE NOTE** |
| 1. If the Secretary for Finance grants this application, your instalments of business profits tax for the 2020/2021 tax year will be notified to you. |
| 2. If you under-estimate your business profits tax payable by more than 20%, a tax instalment penalty calculated as 10% of the tax shortfall resulting from the under-estimation, will apply under Section 66A of the *Revenue Administration Act*. |
| 3. Late payment and late filing penalties will also apply where instalments of tax are not paid and filed by the due dates.  |

**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**

Verified and Entered: Date: / /