

**SCHEDULE 1**

**FOREIGN INCOME**

**NAURU REVENUE OFFICE**

**PERIOD: 1 January 2021 to 30 June 2021**

This schedule is to be completed by any resident taxpayer that conducts business outside Nauru in any period since 1 January 2021.

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

|  |  |
| --- | --- |
| Type of Foreign Business |  |
| Name of Foreign Country |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SECTION A- FOREIGN BUSINESS DETAILS** Line | | $ | | | | | | | | | | | |
| Assessable gross foreign income | **1** | |  |  |  |  |  |  |  |  | . | 0 | 0 |
| Less deductible foreign expenses | **2** | |  |  |  |  |  |  |  |  | . | 0 | 0 |
| Net Foreign Business Profit/Loss | **3** | |  |  |  |  |  |  |  |  | . | 0 | 0 |
| Less foreign losses  *(restricted to losses incurred in last 3 years)* | **4** | |  |  |  |  |  |  |  |  | . | 0 | 0 |
| Assessable net foreign income \* | **5** | |  |  |  |  |  |  |  |  | . | 0 | 0 |
| \*Transfer this amount to label **F** on BPT Annual Return. | | | | | | | | | | | | | |

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| **SECTION B – FOREIGN TAX CREDIT**  Line | | $ | | | | | | | | | | |
| Foreign Tax paid | **6** |  |  |  |  |  |  |  |  | . | 0 | 0 |
| Foreign Tax Credit Allowable \* | **7** |  |  |  |  |  |  |  |  | . | 0 | 0 |
| \*Transfer this amount to label **K**  on the BPT Annual Return. (**Note**: the foreign  tax credit allowable is limited to BPT rate applicable to net foreign income above) | | | | | | | | | | | | |