

# Form A (To be used by all companies)



## BUSINESS PROFITS TAX ANNUAL RETURN FORM

Nauru Revenue Office

**1 July 2021 - 30 June 2022**

<b>TIN</b>		<b>Company Name</b>	
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<b>Trading/Business Name</b>	
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Is the company incorporated in Nauru?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
If <b>YES</b> , please tick box if in receipt of foreign income during the year			<input type="checkbox"/>

**COMPLETE ALL SECTIONS** (Complete and attach Foreign Income Schedule if in receipt of foreign income)

GROSS REVENUE	Line	\$											
Gross sales from trading	01									.	0	0	
Gross fees from professional / technical / trade services	02									.	0	0	
Gross Rent from lease of property/other assets	03									.	0	0	
Gross interest income	04									.	0	0	
Royalties received	05									.	0	0	
Other gross business income	06									.	0	0	
Gain on disposal of business assets	07									.	0	0	
Reimbursements of amounts recovered which are allowed as a tax deduction (eg, bad debts)	08									.	0	0	
<b>Total Gross Revenue</b> (Add lines 01 to 08)	<b>A</b>									.	0	0	
TRADING ACCOUNT	Line	\$											
Opening Stock (at cost) - 1 July 2021	9										.	0	0
Add: Purchases	10										.	0	0
Deduct: Closing Stock (at cost) - 30 June 2022	11										.	0	0
<b>Cost of Goods Sold</b> (line 09 + line 10 – line 11)	<b>B</b>										.	0	0
<b>Gross Profit</b> (subtract line B from line A)	<b>C</b>										.	0	0

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EXPENSES	Line	\$										
Salary & wages	12									.	0	0
Contractor fees	13									.	0	0
Commission paid	14									.	0	0
Rent and/ or lease costs	15									.	0	0
Motor vehicle expenses	16									.	0	0
Repairs & maintenance	17									.	0	0
Interest paid	18									.	0	0
Royalties paid	19									.	0	0
Other business related expenses <i>(include details below)</i>	20									.	0	0
Depreciation of business assets, including any loss on disposal <i>(complete depreciation schedule on next page)</i>	21									.	0	0
<b>Total Expenses</b> <i>(add lines 12 to 21)</i>	<b>D</b>									.	0	0

Other business related expenses

Item	\$	Item	\$
<b>TOTAL</b> <i>(transfer to line 20)</i>			

Depreciation Schedule *(attach separate schedule if necessary)*

Asset Description	WDV 1 July 2021 \$	Purchased during 2021-2022		Disposed of during 2021-2022		Dep'n Rate %	Dep'n Method* S, DV or O	Amount of Dep'n \$	WDV 30 June 2022 \$
		Cost \$	Date	Sale price \$	Date				



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

Full Name

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 [nauru.tax@gmail.com](mailto:nauru.tax@gmail.com)

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

**Account Name:** TREASURY OPERATING ACCOUNT  
**BSB Number:** 633-000  
**Account Number:** 1547-63767  
**Bank Name:** Bendigo & Adelaide Bank Limited  
**Bank Address:** The Bendigo Centre, Bendigo, Victoria – 3559, Australia.  
**Swift Code:** BENDAU3BXXX  
**Reference description:** TIN/BPT2022

*Office Use Only*

Verified and Entered:

Date: / /