

# Form B (To be used by individuals only)



## BUSINESS PROFITS TAX ANNUAL RETURN FORM

Nauru Revenue Office

**1 July 2021- 30 June 2022**

TIN		Taxpayer Name	
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Trading/Business Name	
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Please answer the following questions :-

Q.1 Are you a sole trader?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
Q.2 If yes, are you a resident of Nauru for tax purposes?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
Q.3 If yes, were you in receipt of foreign income during the year?	YES	<input type="checkbox"/>	NO	<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

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TRADING ACCOUNT	Line	\$										
Opening Stock (at cost) - 1 July 2021	9									.	0	0
<i>Add:</i> Purchases	10									.	0	0
<i>Deduct:</i> Closing Stock (at cost) - 30 June 2022	11									.	0	0
Cost of Goods Sold (line 09 + line 10 – line 11)	<b>B</b>									.	0	0
<b>Gross Profit</b> (subtract line <b>B</b> from line <b>A</b> )	<b>C</b>									.	0	0

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 (include details below)	20									.	0	0
Depreciation of business assets, including any loss on disposal (complete depreciation schedule on next page)	21									.	0	0
<b>Total Expenses</b> (add lines 12 to 21)	<b>D</b>									.	0	0

Other business related expenses

Item	\$	Item	\$
TOTAL (transfer to line 20)			



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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: / /