



# QUARTERLY RETURN FORM

Nauru Revenue Office  
Ministry of Finance

Quarter Ended

TIN		Taxpayer Name	
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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 15 <sup>th</sup> October, 15 <sup>th</sup> January, 15 <sup>th</sup> April and 15 <sup>th</sup> July each year. <i>Small Business Tax</i> is calculated as <b>2.5%</b> of <b>gross revenue</b> for each <b>quarter</b> .	<b>GROSS REVENUE</b>	\$
	<b>TAX PAYABLE</b> ( <i>Gross Revenue multiply by 2.5%</i> )	\$

Section B	BUSINESS PROFITS TAX INSTALMENTS (Do not show cents)	
To be used by all persons conducting business in Nauru other than those subject to <i>Small Business Tax</i> . Quarterly payments are due by 15 <sup>th</sup> October, 15 <sup>th</sup> January, 15 <sup>th</sup> April and 15 <sup>th</sup> July each year.	<b>INSTALMENT AMOUNT</b>  ( <i>As previously notified by Instalment Notice from the NRO</i> )	\$

<b>Section C</b>		<b>NON-RESIDENT TAX</b> <i>(Do not show cents)</i>		
<p><b>Note:</b> To be used by all persons required to withhold <i>Non-Resident Tax</i>. 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.</p>				
<b>PAYMENT TYPE</b>	<b>NAME &amp; ADDRESS OF RECIPIENT PARTY</b>	<b>GROSS PAYMENT</b>	<b>TAX RATE</b>	<b>TAX PAYABLE</b>
Interest			20%	
Royalties			20%	
Insurance Premium			20%	
<b>Total Non-Resident Tax Payable</b>				<b>\$</b>

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

Full Name  Title / Position

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 – 3550, Australia.  
**Swift Code:** BENDAU3BXXX  
**Reference description:** TIN/TAX TYPE/(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: / /
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Nauru Revenue Office, Civic Centre, Aiwo District, Republic of Nauru, Central Pacific Tel: +674 5573238; Email: [nauru.tax@gmail.com](mailto:nauru.tax@gmail.com); Website: [naurufinance.info](http://naurufinance.info)