



**VARIATION OF BUSINESS PROFITS TAX
INSTALMENTS
APPLICATION FORM**

**Nauru Revenue Office
Ministry of Finance**

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 2022/2023 tax year will be less than or greater than tax payable for the 2021/2022 tax year.

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 2022/2023 tax year.	\$ <i>(Do not show cents)</i>

PLEASE NOTE
1. If the Secretary for Finance grants this application, your instalments of business profits tax for the 2022/2023 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 <i>Revenue Administration Act</i> .
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	<input type="text"/>	Title / position	<input type="text"/>
Signature	<input type="text"/>	Date:	<input type="text"/> / <input type="text"/> / <input type="text"/>
IT IS A SERIOUS OFFENCE TO GIVE FALSE INFORMATION TO THE SECRETARY FOR FINANCE			

Verified and Entered:	Date:	/	/
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