$Form \, B \quad \hbox{(To be used by individuals only)}$



BUSINESS PROFITS TAX ANNUAL RETURN FORM

Nauru Revenue Office

1 July 2022- 30 June 2023

TIN		Taxpayer Name								
Trading/Business Name										
Please	e answer the following qu	estions :-								
Q.1 A	re you a sole trader?	7	YES		NO					
Q.2 If yes, are you a resident of Nauru for tax purposes?			YES		NO					
_	f yes, were you in receip income during the year?	\mathbf{c}	YES		NO					

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					. 0	0
Gross interest income					. 0	0
Royalties received	05				. 0	0
Other gross business income	06				. 0	0
Gain on disposal of business assets					. 0	0
Reimbursements of amounts recovered which are allowed as a tax deduction (eg, bad debts)					. 0	0
Total Gross Revenue (Add lines 01 to 08)					. 0	0

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TRADING ACCOUNT	Line			\$			
Opening Stock (at cost) - 1 July 2022	9					0	0
Add: Purchases	10					0	0
Deduct: Closing Stock (at cost) - 30 June 2023	11					0	0
Cost of Goods Sold (line 09 + line 10 – line 11)						0	0
Gross Profit (subtract line B from line A)	C				•	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)						0	0
Depreciation of business assets, including any loss on disposal (complete depreciation schedule on next page)	21					0	0
Total Expenses (add lines 12 to 21)						0	0

Other business related expenses

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

Depreciation Schedule (attach separate schedule if necessary)

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Asset	WDV 1July 2022	Purchase during 2022-		Disposed during 2022	d of 2-2023	Dep'n Rate	Dep'n Method	Amount of Dep'n	WDV 30 June
Description	\$	Cost \$	Date	Sale price \$	Date	%	S, DV or O*	\$	2023 \$
				TOTAL (fr	can sfor to	line 21)			

^{*} Straight Line (S) Diminishing Value (DV) Other (O)

Net Profit (Loss) (subtract line D from line C)	E									•	0	0
Add net foreign income from Schedule 1 (if applicable)										•	0	0
Deduct any loss carried forward from prior years											0	0
Taxable Income (Loss)											0	0
Deduct tax free threshold if applicable*				2	5	0	0	0	0		0	0
Adjusted Taxable Income											0	0

^{*} Applies to Nauruan residents only and can only be applied to taxable income and cannot be used to create or increase a loss.

CALCULATION OF TAX PAYABLE

STEP 1	Multiply amount at line I by 20%	J					•	0	0
STEP 2	Foreign tax paid from Schedule 1	K					•	0	0
STEP 3	Total tax instalments paid during year*	L					•	0	0
STEP 4	Tax payable / overpaid (Subtract lines K and L from line J)	M	R				•	0	0

^{*}Include the quarterly business profits tax instalments only. It does do not include amounts paid for employment and services tax

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Circle label \mathbf{R} , above, if you are entitled to a refund of overpaid tax

DECLARATION: I Full Name	declare that the particulars on this form are true and correct.
Signature	Date: //
IT IS A SER	TIOUS OFFENCE TO GIVE FALSE INFORMATION TO THE SECRETARY FOR FINANCE
nauru.tax@gmail.com	return form to the Revenue Office, Civic Centre, AIWO district, or by email to ade at the Revenue Office, or by TT to:
Account Name: BSB Number: Account Number: Bank Name: Bank Address: Swift Code: Reference description:	TREASURY OPERATING ACCOUNT 633-000 1547-63767 Bendigo & Adelaide Bank Limited The Bendigo Centre, Bendigo, Victoria – 3559, Australia. BENDAU3BXXX TIN/BPT2023
	Office Use Only
Verified and Entered:	Date: / /