

Form B (To be used by individuals only)



BUSINESS PROFITS TAX ANNUAL RETURN FORM

Nauru Revenue Office

1 July 2022- 30 June 2023

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 NO

Q.2 If yes, are you a resident of Nauru for tax purposes? YES NO

Q.3 If yes, were you in receipt of foreign income during the year? 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	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
Total Gross Revenue (Add lines 01 to 08)	A											.	0	0

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TRADING ACCOUNT	Line	\$										
Opening Stock (at cost) - 1 July 2022	9									.	0	0
<i>Add:</i> Purchases	10									.	0	0
<i>Deduct:</i> Closing Stock (at cost) - 30 June 2023	11									.	0	0
Cost of Goods Sold (<i>line 09 + line 10 – line 11</i>)	B									.	0	0
Gross Profit (<i>subtract line B from line A</i>)	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 (<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
Total Expenses (<i>add lines 12 to 21</i>)	D									.	0	0

Other business related expenses

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

Depreciation Schedule (*attach separate schedule if necessary*)

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Circle label **R**, above, if you are entitled to a refund of overpaid tax

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

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/BPT2023

Office Use Only

Verified and Entered:

Date: / /