

Form C (To be used by partnerships and trusts **only**)



BUSINESS PROFITS TAX ANNUAL RETURN FORM

Nauru Revenue Office

1 July 2022 - 30 June 2023

TIN		Taxpayer Name	
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Name of Business	
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Is the partnership / trust registered in Nauru? Yes <input type="checkbox"/> No <input type="checkbox"/>	
If YES , please tick box if in receipt of foreign income during the year <input type="checkbox"/>	

COMPLETE ALL SECTIONS (do not include cents)

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 (e.g., bad debts)	08									.	0	0
Total Gross Revenue (Add lines 01 to 08)	A									.	0	0
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 (line 09 + line 10 – line 11)	B									.	0	0
Gross Profit (subtract line B from line A)	C									.	0	0

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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>			

