

Other gross business income

Gain on disposal of business assets

Total Gross Revenue (Add lines 01 to 08)

Opening Stock (at cost) - 1 July 2022

Cost of Goods Sold (line 09 + line 10 - line 11)

Gross Profit (subtract line **B** from line **A**)

a tax deduction (e.g., bad debts)

Purchases

TRADING ACCOUNT

Add:

Reimbursements of amounts recovered which are allowed as

BUSINESS PROFITS TAX ANNUAL RETURN FORM

Nauru Revenue Office

1 July 2022 - 30 June 2023

O DOMESTICS	·								
TIN	Taxpayer Name								
Name of Business									
Is the partnership / trus	t registered in Nauru? Yes	No L							
If YES , please tick box	if in receipt of foreign income duri	ng the yea	ır 🔲						
COMPLETE ALL	SECTIONS (do not include cents)								
GROSS REVENUE Line									
Gross sales from tradin	g	01					0	0	
Gross fees from professional / technical / trade services		02					0	0	
Gross Rent from lease	03					0	0		
Gross interest income		04					0	0	
Royalties received	·	05					٥	0	

06

07

08

A

Line

9

10

0

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)	20				•	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)	D				•	0	0

Other business related expenses

Item		C C
10111	\$ Item	\$
	TOTAL (transfer to line 20)	

Depreciation Schedule (attach separate schedule if necessary)

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

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

Net Profit (Loss) (subtract line D from line C)						•	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*						•	0	0
Adjusted Taxable Income						•	0	0

^{*} The tax free threshold applies <u>only</u> to resident partnerships and resident trusts that have Nauruan resident individual partners and beneficiaries. The tax free threshold is \$250,000 for *each* partner of the partnership or beneficiary of the trust. The threshold 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.

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.								
Signature	Date: / /								
IT IS A SEF	IT IS A SERIOUS OFFENCE TO GIVE FALSE INFORMATION TO THE SECRETARY FOR FINANCE								
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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								
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