



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

**Nauru Revenue Office  
Ministry of Finance**

<b>TAXPAYER NAME</b>		<b>TIN</b>	
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Complete this form if there are reasonable grounds to believe that your estimated business profits tax payable for the 2023/2024 tax year will be less than or greater than tax payable for the 2022/2023 tax year.

<b>VARIATION OF INSTALMENTS</b>		
To be completed by all persons applying for a variation of <b>Instalments of Business Profits Tax</b> , previously advised as payable by the Nauru Revenue Office.	<b>Estimated business profits tax payable for the 2023/2024 tax year.</b>	<b>\$</b> <i>(Do not show cents)</i>

<b>PLEASE NOTE</b>
1. If the Secretary for Finance grants this application, your instalments of business profits tax for the 2023/2024 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.

<b>DECLARATION:</b> 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"/>
<b>IT IS A SERIOUS OFFENCE TO GIVE FALSE INFORMATION TO THE SECRETARY FOR FINANCE</b>			

Verified and Entered:	Date:	/	/
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