

# Form A (To be used by all companies)



## BUSINESS PROFITS TAX ANNUAL RETURN FORM

Nauru Revenue Office

**1 July 2023 - 30 June 2024**

<b>TIN</b>		<b>Company Name</b>	
------------	--	---------------------	--

<b>Trading/Business Name</b>	
------------------------------	--

Is the company incorporated in Nauru? <b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> If <b>YES</b> , please tick box if in receipt of foreign income during the year <input type="checkbox"/>
--

**COMPLETE ALL SECTIONS** (Complete and attach Foreign Income Schedule if in receipt of foreign income)

<b>GROSS REVENUE</b>	<b>Line</b>	<b>\$</b>										
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
<b>Total Gross Revenue</b> <i>(Add lines 01 to 08)</i>	<b>A</b>									.	0	0
<b>TRADING ACCOUNT</b>	<b>Line</b>	<b>\$</b>										
Opening Stock (at cost) - 1 July 2023	9									.	0	0
<i>Add:</i> Purchases	10									.	0	0
<i>Deduct:</i> Closing Stock (at cost) - 30 June 2024	11									.	0	0
<b>Cost of Goods Sold</b> <i>(line 09 + line 10 – line 11)</i>	<b>B</b>									.	0	0
<b>Gross Profit</b> <i>(subtract line B from line A)</i>	<b>C</b>									.	0	0

# Form A (To be used by all companies)

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
<b>Total Expenses</b> <i>(add lines 12 to 21)</i>	<b>D</b>									.	0	0

Other business related expenses

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

Depreciation Schedule *(attach separate schedule if necessary)*

Asset Description	WDV 1 July 2023 \$	Purchased during 2023-2024		Disposed of during 2023-2024		Dep'n Rate %	Dep'n Method S, DV or O*	Amount of Dep'n \$	WDV 30 June 2024 \$
		Cost \$	Date	Sale price \$	Date				

**Form A** (To be used by all companies)

<b>TOTAL</b> (transfer to line 21)											

\* Straight Line (S) Diminishing Value (DV) Other (O)

Net Profit (Loss) <i>(subtract line D from line C)</i>	<b>E</b>													.00
Add net foreign income from Schedule 1 <i>(if applicable)</i>	<b>F</b>													.00
Deduct any loss carried forward from prior years	<b>G</b>													.00
Taxable Income (Loss)	<b>H</b>													.00

**Applicable Tax Rates**

Category	Status	Rate
Category A	Resident company with annual gross revenue \$0 - \$15,000,000	20%
Category B	Resident company with annual gross revenue above \$15,000,000	25%
Category C	Resident company controlled by a non-resident person or associate	25%
Category D	Non-resident company conducting business in Nauru through a Permanent Establishment	25%

**CALCULATION OF TAX PAYABLE**

STEP 1	Multiply amount at line <b>H</b> by the applicable tax rate (see above)	<b>I</b>												.00
STEP 2	Total tax instalments paid during year*	<b>J</b>												.00
STEP 3	Foreign tax paid from Schedule 1	<b>K</b>												.00
STEP 4	Tax payable / overpaid ( <i>Subtract lines <b>J</b> and <b>K</b> from line <b>I</b></i> )	<b>L</b>	<b>R</b>											.00

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

# Form A (To be used by all companies)

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](mailto: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/BPT2024

*Office Use Only*

Verified and Entered:

Date: / /