$Form \ C \ \ \text{(To be used by partnerships and trusts } \textbf{only)}$



Opening Stock (at cost) - 1 July 2023

BUSINESS PROFITS TAX ANNUAL RETURN FORM

Nauru Revenue Office

1 July 2023 30 June 2024

TIN	Taxpayer Name						
	Taxpayer Name						
Name of Business							
If YES , please tick	trust registered in Nauru? Yes box if in receipt of foreign income during the security based on the security b	No	ear _				
GROSS REVENU	` '	Line		\$			
Gross sales from tra	nding	01				0	0
Gross fees from pro	fessional / technical / trade services	02				0	0
Gross Rent from lea	ase of property/other assets	03				0	0
Gross interest incor	ne	04				0	0
Royalties received		05				0	0
Other gross busines	s income	06				0	0
Gain on disposal of	business assets	07				0	0
Reimbursements of a tax deduction (e.g	amounts recovered which are allowed a ., bad debts)	ıs 08				0	0
Total Gross Reven	ue (Add lines 01 to 08)	A				0	0
TRADING ACCO	UNT	Line		\$	•		

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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 (include details below)						0	0
Depreciation of business assets, including any loss on disposal (complete depreciation schedule on next page)						0	0
Total Expenses (add lines 12 to 21)	D					0	0

Other business related expenses

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

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Depreciation Schedule (attach separate schedule if necessary)

Asset	WDV 1 July	Purchase during 2023		Dispose during 2023	d of 3-2024	Dep'n	Dep'n Method	Amount of	WDV 30 June
Description	2023 \$	Cost \$	Date	Sale price \$	Date	Rate %	S, DV or O*	Dep'n \$	2024 \$
				тол		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.

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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:	declare that the particulars on this form are true and correct.
Full Name	declare that the particulars on this form are true and correct.
Signature	Date: / /
IT IS A SEF	RIOUS OFFENCE TO GIVE FALSE INFORMATION TO THE SECRETARY FOR FINANCE
Please deliver completed nauru.tax@gmail.com	return form to the Revenue Office, Civic Centre, AIWO district, or by email to
Cash payments can be m	ade at the Revenue Office, or by TT to:
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/BPT2024
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Verified and Entered:	Date: / /