



**VARIATION OF BUSINESS PROFITS TAX
INSTALMENTS**

APPLICATION FORM

**Nauru Revenue Office
Ministry of Finance**

| | | | |
|----------------------|--|------------|--|
| TAXPAYER NAME | | TIN | |
|----------------------|--|------------|--|

Complete this form if there are reasonable grounds to believe that your estimated business profits tax payable for the 2024/2025 tax year will be less than or greater than tax payable for the 2023/2024 tax year.

| VARIATION OF INSTALMENTS | | |
|--|---|---|
| To be completed by all persons applying for a variation of Instalments of Business Profits Tax , previously advised as payable by the Nauru Revenue Office. | Estimated business profits tax payable for the 2024/2025 tax year. | \$ <i>(Do not show cents)</i> |

| PLEASE NOTE |
|---|
| 1. If the Secretary for Finance grants this application, your instalments of business profits tax for the 2024/2025 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. |

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

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|-----------------------|-------|---|---|
| Verified and Entered: | Date: | / | / |
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