



BUSINESS TAX QUARTERLY RETURN FORM

Nauru Revenue Office
Ministry of Finance

Quarter Ended

QTR	/	/	2024-2025
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TIN		Taxpayer Name	
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COMPLETE ALL APPLICABLE SECTIONS (Both pages)

Section A	SMALL BUSINESS TAX (Do not show cents)	
To be used by all non-resident individuals conducting business in Nauru. Quarterly payments are due by 15th October, 15th January, 15 th April and 15th July each year. <i>Small Business Tax</i> is calculated as 3.5% of gross revenue for each quarter .	GROSS REVENUE	\$
	TAX PAYABLE (<i>Gross Revenue multiply by 3.5%</i>)	\$

Section B	INSTALMENTS - BUSINESS PROFITS TAX (Do not show cents)	
To be used by all persons conducting business in Nauru other than those subject to <i>Small Business Tax</i> . Quarterly payments are due by 15 th October, 15 th January, 15 th April and 15 th July each year.	INSTALMENT AMOUNT <i>(As previously notified by Instalment Notice from the NRO)</i>	\$

Section C	NON-RESIDENT TAX (Do not show cents)			
Note: To be used by all persons required to withhold <i>Non-Resident Tax</i> . Payments are due within 15 days after the end of each month in which interest, royalties and insurance premiums are paid. If there is insufficient space to provide other party details on this form, please provide these details on a separate sheet of paper and attach to this form.				
Any resident company controlled by a non-resident person associate conducting business in Nauru in connection with the Regional Processing Centre				
PAYMENT TYPE	NAME & ADDRESS OF RECIPIENT PARTY	GROSS PAYMENT	TAX RATE	TAX PAYABLE
Interest			30%	
Royalties			30%	
Insurance Premium			30%	
Total Non-Resident Tax Payable				\$

Any non-resident company conducting business in Nauru through a permanent establishment in connection with the Regional Processing Centre				
PAYMENT TYPE	NAME & ADDRESS OF RECIPIENT PARTY	GROSS PAYMENT	TAX RATE	TAX PAYABLE
Interest			30%	
Royalties			30%	
Insurance Premium			30%	
Total Non-Resident Tax Payable				\$

Any other non-resident person conducting business in Nauru in connection with the Regional Processing Centre				
PAYMENT TYPE	NAME & ADDRESS OF RECIPIENT PARTY	GROSS PAYMENT	TAX RATE	TAX PAYABLE
Interest			30%	
Royalties			30%	
Insurance Premium			30%	
Total Non-Resident Tax Payable				\$

Any other person				
PAYMENT TYPE	NAME & ADDRESS OF RECIPIENT PARTY	GROSS PAYMENT	TAX RATE	TAX PAYABLE
Interest			20%	
Royalties			20%	
Insurance Premium			20%	
Total Non-Resident Tax Payable				\$

DECLARATION: I declare that the particulars on this form are true and correct.

Full Name Title / Position

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. 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 – 3550, Australia.
Swift Code: BENDAU3BXXX
Reference description: TIN/TAX TYPE/(quarter/year)

NOTE: Business Tax Type Codes are as follows – **SBT** (Small Business Tax), **BPT** (Business Profits Tax), **NRT** (Non-Resident Tax).

Verified and Entered:	Date:
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