

**BUSINESS TAX QUARTERLY RETURN FORM****企业税季度申报表**

Nauru Revenue Office 瑙鲁税务局

Ministry of Finance 财政部

Quarter Ended 季度截止 QTR3/ / 2025-2026

TIN 纳税人 识别码		Taxpayer Name 纳税人姓名	
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COMPLETE ALL APPLICABLE SECTIONS (Both pages)

请填写所有相关部分（两页）。

Section A 部分 A	SMALL BUSINESS TAX (Do not show cents) 小型企业税 (请勿填写分位数)				
To be used by all non-resident individuals conducting business in Nauru. Quarterly payments are due by 15th October, 15th January, 15th April and 15th July each year. <i>Small Business Tax</i> is calculated as 3.5% of gross revenue for each quarter. 供所有在瑙鲁经营业务的非居民人士使用。季度付款截止日期为每年 10 月 15 日、1 月 15 日、4 月 15 日及 7 月 15 日。小型企业税按每季度总收入的 3.5% 计算。	<table><tr><td>GROSS REVENUE 营业总收入</td><td>\$</td></tr><tr><td>TAX PAYABLE (<i>Gross Revenue multiply by 3.5%</i>) 应缴税款（营业总收入乘以 3.5%）</td><td>\$</td></tr></table>	GROSS REVENUE 营业总收入	\$	TAX PAYABLE (<i>Gross Revenue multiply by 3.5%</i>) 应缴税款（营业总收入乘以 3.5%）	\$
	GROSS REVENUE 营业总收入	\$			
TAX PAYABLE (<i>Gross Revenue multiply by 3.5%</i>) 应缴税款（营业总收入乘以 3.5%）	\$				

Section B 部分 B	INSTALMENTS - BUSINESS PROFITS TAX 分期税款 – 营业利润税 (Do not show cents) (请勿填写分位数)				
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 15th October, 15th January, 15th April and 15th July each year. 供所有在瑙鲁经营业务的人士使用，但须缴纳小型企业税者除外。季度付款截止日期为每年 10 月 15 日、1 月 15 日、4 月 15 日及 7 月 15 日。	<table><tr><td>INSTALMENT AMOUNT 分期税款</td><td>\$</td></tr><tr><td colspan="2"><i>(As previously notified by Instalment Notice from the NRO)</i> (根据瑙鲁税务局此前发出的分期付款通知)</td></tr></table>	INSTALMENT AMOUNT 分期税款	\$	<i>(As previously notified by Instalment Notice from the NRO)</i> (根据瑙鲁税务局此前发出的分期付款通知)	
INSTALMENT AMOUNT 分期税款	\$				
<i>(As previously notified by Instalment Notice from the NRO)</i> (根据瑙鲁税务局此前发出的分期付款通知)					

Section C 部分 C	NON-RESIDENT TAX 非居民税 (Do not show cents) (请勿填写分位数)
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Note: To be used by all persons required to withhold *Non-Resident Tax*. 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.

注：供所有须扣缴非居民税的人士使用。付款须于每月支付利息、版税及保险费后 15 天内缴付。如本表格空间不足以填写其他当事人资料，请另附一张纸填写有关资料并附于本表格。

PAYMENT TYPE 付款类别	NAME & ADDRESS OF RECIPIENT PARTY 收款人姓名及地址	GROSS PAYMENT 总支付金额	TAX RATE 税率	TAX PAYABLE 应缴税款
Interest 利息			20%	
Royalties 版权			20%	
Insurance Premium 保险费			20%	
Total Non-Resident Tax Payable 应缴非居民税总额				\$

DECLARATION: I declare that the particulars on this form are true and correct. 声明：
本人谨此声明本表格所填报的各项资料均真实无误。

Full Name 姓名

Title / Position

职衔/职位

Signature 签名

Date 日期

**IT IS A SERIOUS OFFENCE TO GIVE FALSE INFORMATION TO THE
SECRETARY FOR FINANCE**

向财政秘书提供虚假信息属严重违法行为

Please deliver completed return form to the Revenue Office, Civic Centre, AIWO district, or by email to nauru.tax@gmail.com 请将已填妥的申报表递交至税务局，市民中心。AIWO 区，或发送电子邮件至 nauru.tax@gmail.com

Cash payments can be made at the Revenue Office, or by TT to:
现金付款可于税务局缴付，或通过电汇至：

Account Name 账户名称：

TREASURY OPERATING ACCOUNT

BSB Number BSB 号码：

064-036

Account Number 账户号码：

1019 2034

Bank Name 银行名称：

Commonwealth Bank of Australia

Bank Address 银行地址：

Ground Floor, Civic Centre, Aiwo District, Nauru.

Swift Code 银行国际代码：

CTBAAU2S

Reference description 备注说明：

TIN/TAX TYPE/(quarter 季度/year 年)

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

注：企业税类型代号为—SBT（小型企业税）， BPT（营业利润税）， NRT（非居民税）

Verified and Entered:

验证与输入：

Date:

日期：