

Instructions for completing this form

(If the answer to your question is not written below, please phone the Tax Department on 720-21806 / 730-33777, or come in and see us at Bairiki in Tarawa or London in Kiribati.)

Provisional tax is a pre-payment of tax on income that is not subject to withholding taxes. For most taxpayers, provisional tax is calculated based on the net tax payable in the previous income year. However if you are a new taxpayer, or were in a net loss position at the end of the last tax year, provisional tax is calculated as 2% of your gross instalment income for each instalment period. In these circumstances you must lodge Provisional Tax Returns, and pay your provisional tax by the due dates, using this form.

Note: You must answer all questions, unless these instructions say that you can leave a question blank.

Item

1	Year ended: Write the current tax year.								
2	TIN: Is your Tax Identification Number you received when you registered for tax. If you have forgotten or lost your TIN, call us on (720-21806 / 730-33777) or come and see us when you submit this form.								
3	Taxpayer Name: Write your name, or if the taxpayer is a company, write the company name.								
4	<p>Provisional Tax Period: Select the period for this return. There are three provisional tax periods in each year. You will have to lodge a Provisional Tax Return for each period, unless you first start to be an income taxpayer after the end of an instalment</p> <table border="1"> <thead> <tr> <th>Instalment Period</th> <th>Due Date</th> </tr> </thead> <tbody> <tr> <td>1 January to 30 June, in the current tax year</td> <td>31 July, in the current tax year</td> </tr> <tr> <td>1 July to 30 September, in the current tax year</td> <td>31 October, in the current tax year</td> </tr> <tr> <td>1 October to 31 December, in the current tax year</td> <td>31 January, in the following year</td> </tr> </tbody> </table>	Instalment Period	Due Date	1 January to 30 June, in the current tax year	31 July, in the current tax year	1 July to 30 September, in the current tax year	31 October, in the current tax year	1 October to 31 December, in the current tax year	31 January, in the following year
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5	Total Gross Instalment Income for the Instalment Period: Provisional tax is payable where a taxpayer derives income which is not subject to withholding of tax. Write in the box at item 5 your total gross income for the instalment period, other than gross income that was subject to withholding tax.								
6	Provisional Tax Instalment: Multiply the amount in Box 5 by 2% For new taxpayers, or taxpayers who were in a net loss position at the end of the previous tax year, provisional tax is calculated as 2% of the taxpayer's gross instalment income for each instalment period.								
7	Declaration: You must sign the declaration on the form, acknowledging that the information you have provided is true and correct.								