



Bureau of Revenue and Taxation

P.O. Box 6069 Koror, Palau 96940
 Tel: (680) 488-2465/2580/3303 | Fax: (680) 488-3844
 URL: www.palau.gov.pw/brt

TAX-003

TOBACCO LICENSE APPLICATION/REGISTRATION TYPE OR PRINT AND CHECK APPROPRIATE BOXES

1	Applicant(s) Name			
2	Tax Identification Number			
3	Registration Type	<input type="checkbox"/> New	<input type="checkbox"/> Renew	<input type="checkbox"/> Update
4	Doing Business As (<i>dba</i>)			
5	Physical & Mailing Address	Physical		
		<input type="checkbox"/> Own <input type="checkbox"/> Rent/Lease (<i>attach rent/lease agreement/contract</i>)		
6	Contact Numbers	Bus. Tel:	Cell #:	Fax #:
		Home #:	Email:	
7	Name & Title of Contact Person			
8	Tobacco License Class & Fees	<input type="checkbox"/> A Retail (\$50 prorated per quarter)	\$	
		<input type="checkbox"/> B Wholesale (\$150 prorated per quarter)	\$	
		<input type="checkbox"/> C Import (\$200 prorated per quarter)	\$	
		<input type="checkbox"/> D Manufacture (\$200 prorated per quarter)	\$	
9	Application Fee	Additional \$25 Fee per License Type Checked		\$
10	Total Fees Due	TOTAL DUE AND PAYABLE.....		\$
11	License Start Date (<i>License Actual Start Date</i>):			

DECLARATION:
 I HEREBY DECLARE UNDER THE PENALTY OF PERJURY, THAT ALL OF THE ABOVE INFORMATION IS TRUE AND CORRECT. I UNDERSTAND THAT PENALTY FOR SUBMITTING FRAUDULENT INFORMATION ON THIS FORM IS IMPRISONMENT OF UP TO 3 YEARS AND FINE OF UP TO \$10,000 IN ADDITION TO ASSESSMENT OF CIVIL PENALTY OF UP TO 50% OF TAX OWED.

PRINT NAME	SIGNATURE	DATE
STATUS (CHECK APPROPRIATE BOX): <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partner <input type="checkbox"/> Director <input type="checkbox"/> Duly Authorized Person		

FOR OFFICIAL USE ONLY		
Date Received	Received & Verified By	Transmittal #

Instructions

This tax form, named as Tax Form THREE and written as Tax-003, will be used as the registration form, renewal form or update form for businesses who want to obtain a valid tobacco license.

1. Applicant(s) Name: *Provide the name of an individual, partnership, corporation or association who will distribute, export, import and/or manufacture tobacco in the Republic.*
2. Tax Identification Number: *Indicate the identification number the Bureau provided the applicant. MUST have a valid business license to obtain a tobacco license.*
3. Registration Type: *Check one or more of the appropriate boxes.*
 - a. *New: This applicant is obtaining a tobacco license for the first time.*
 - b. *Renew: This applicant is renewing the tobacco license for the upcoming year (renewing period starts around mid-November).*
 - c. *Update: Use information indicated in Box 4 ~ 7 to update the business information. If this is not checked, skip to Box 8.*
4. Doing Business As (dba): *Indicate the official name of the business.*
5. Physical & Mailing Address:
 - a. *For "Physical" indicate the exact or approximate location to where the business can be found.*
 - b. *Check one of the appropriate boxes: 'Own' if applicant owns physical location, 'Rent/Lease' if applicant rents or leases the location and must attach rent or lease agreement or contract.*
 - c. *For "Mailing" indicate the P.O. Box Number, State, Country and Zip code.*
6. Contact Numbers: *Indicate business telephone number in 'Bus. Tel', mobile/cellular phone number in 'Cell #', Facsimile Number in 'Fax #', other contact number in 'Other #', and email address in 'email'.*
7. Name & Title of Contact Person: *Provide the name of person to contact in the first box and indicate their title in the second (smaller) box.*
8. Tobacco License Class & Fee(s): *Check one or more of the appropriate boxes.*
 - a. *Retail: selling tobacco products to consumers.*
 - b. *Wholesale: selling tobacco products to businesses with a valid tobacco-retail license.*
 - c. *Import: importing tobacco products into the Republic of Palau.*
 - d. *Manufacture: producing tobacco products in the Republic of Palau.*
9. Application Fee: *A twenty-five-dollar (\$25) additional fee will accrue **per** check mark from Tobacco License Class & Fees.*
10. Total Fees Due: *Indicate the sum of Tobacco License Class & Fee **and** Application Fee.*
11. License Start Date: *Indicate the effective date of this license. If left blank, tax office will indicate start date as the date of approval by the Director.*
12. DECLARATION section: *After reading the declaration, print name, sign and date for person filing this tax form. Check mark appropriate status for person filing. If 'Duly Authorized Person' is checked, then must provide a copy of authorization for every instance an authorization is given.*