



**TAX CATEGORY REGISTRATION FORM**  
*TYPE OR PRINT AND CHECK APPROPRIATE BOXES*

1	Taxpayer Name	
2	TIN	
3	Mailing Address	
<b>Tax Registration Types</b>		
4	<input type="checkbox"/> Additional \$100 License Fee	Taxpayer with annual gross revenue \$50,000 or less
	<input type="checkbox"/> Gross Revenue Tax	Taxpayer with annual gross revenue over \$50,000 and taxable supplies less than \$300,000
	<input type="checkbox"/> Compulsory PGST Registration	<input type="checkbox"/> Taxpayer with annual taxable supplies over \$300,000
		<input type="checkbox"/> Taxpayer is a State Owned Enterprise mandated to register for PGST
		<input type="checkbox"/> Taxpayer is operating under a Foreign Investment Approval Certificate
	<input type="checkbox"/> Voluntary PGST Registration	<i>I voluntarily register for PGST and I decree through my selection the following:</i> <input type="checkbox"/> I have properly kept records of my operations dating back at least 3 calendar years as a registered taxpayer. <input type="checkbox"/> I am in compliance with my tax obligations imposed under Division 2 of Title 40 of the Palau National Code as a registered taxpayer. <input type="checkbox"/> I will be able to comply with my obligations under the Palau Goods and Services Tax Act and all its promulgated regulations, including keeping proper records and filing regular and reliable PGST returns.
	Company Tax Year	<i>(PGST Registrants only. Determines BPT Installments)</i>
<input type="checkbox"/> International Transportation Tax	Non-resident carriage companies providing transportation of passengers, livestock, mail, merchandise and any other goods loaded in Palau and destined to a place outside the Republic. <i>(Include operations schedule)</i>	
5	<input type="checkbox"/> I am operating in the Informal Makit Sector.	
6	<input type="checkbox"/> I have attached a Bureau of National Treasury - Bank Account Information Form <i>(required if PGST registered)</i> .	
<b><u>DECLARATION:</u></b>		
I HEREBY DECLARE THAT ALL OF THE INFORMATION PROVIDED IN THIS FORM INCLUDING ANY SUBMITTED ATTACHMENTS ARE TRUE AND CORRECT.		
PRINT NAME		SIGNATURE
DATE		
STATUS <i>(CHECK APPROPRIATE BOX)</i> : <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partner <input type="checkbox"/> Director <input type="checkbox"/> Duly Authorized Person		
<b>FOR OFFICIAL USE ONLY</b>		
Date Received	Verified By	Delivery Preference <i>(for PGST only)</i> :
		<input type="checkbox"/> Email <input type="checkbox"/> Post mail <input type="checkbox"/> Pickup
		PGST Certificate Number

## Tax 001H – Instructions

*This tax form, named as Tax Form One H and written as Tax-001H, is the Bureau of Revenue and Taxation Taxpayer Tax Category Registration Form for all existing taxpayers to register under a single tax classification as established by the Palau Tax Reform Legislation.*

1. TAXPAYER NAME: *Provide the name of the registered Taxpayer using this form.*
2. TIN: *Provide the six-digit tax identification number issued by the BRT.*
3. Mailing Address: *Indicate the mailing address that was provided to BRT.*
4. Tax Registration Types: *Indicate through a selection in the box which tax category classification the taxpayer falls under.*
  - a. Additional \$100 License Fee – *Select if your annual gross revenue total is \$50,000 or less*
  - b. Gross Revenue Tax – *Select if your annual gross revenues total is over \$50,000 and your annual taxable supplies is less than \$300,000*
  - c. Compulsory PGST Registration – *Select if your PGST compulsory registrant and further select your type of PGST Compulsory Registrant*
  - d. Voluntary PGST registrant – *Select if the value of your annual taxable supplies is reasonably expected to exceed \$50,000 but below \$300,000 and you wish to register as a PGST Company. As a voluntary registrant you must meet each of the requirements listed in the next column and must select each to ensure your ability to comply with PGST Registration requirements. Your application will then be pending approval of the BRT.*
5. Company Tax Year: *Indicate the tax year of the company, inputting the actual starting and closing date of your company books. This annual indication will determine your BPT Installments and the filing of your BPT Return.*
6. International Transportation Tax: *Select if your a non-resident carriage company transporting persons and goods from Palau to other countries.*
7. Informal Makit Sector: *Select if your business is operating in the informal makit sector.*
8. Bank Account Information: *Select if you are registering a bank account with the Bureau of Treasury for tax purposes. This is mandatory for PGST Registered taxpayers.*
9. DECLARATION: *After reading and acknowledging the declaration, print name, sign and date.*

