**Bureau of Revenue and Taxation**
P.O. Box 6069 Koror, Palau 96940
Tel: (680) 488-2465/2580/3303 | Fax: (680) 488-3844
URL: www.palaugov.pw/brt

**TAX-002A**

| TAXPAYER NAME & MAILING ADDRESS |
|---|
| |

# Application Form for Cancellation of PGST Registration

*TYPE OR PRINT AND CHECK APPRORIATE BOXES*

| TIN #: | PGST Certificate No.: |
|---|---|
| Official E-mail:<br>*(This email is the address registered for official communication with BRT)* | |

| | | |
|---|---|---|
| 1 | Reason for PGST Cancellation Request | ☐ I have ceased to carry on a business. My business effectively ceased to exist on (specify date): _____ |
| | | ☐ The annual value of taxable supplies I made does not exceed the registration threshold (specify value of annual supplies made): _____ |
| | | ☐ The annual value of taxable supplies that I am reasonably expected to make does not exceed the registration threshold (specify expected value): _____ |
| 2 | Provide additional information below supporting your request to cancel your PGST Registration. | |
| | | |

**DECLARATION**:

I HEREBY DECLARE THAT ALL OF THE INFORMATION PROVIDED IN THIS RETURN INCLUDING ANY SUBMITTED ATTACHMENTS ARE TRUE AND CORRECT AND THAT I AM NOT LEGALLY REQUIRED TO BE PGST REGISTERED.

_____ _____ _____

PRINT NAME SIGNATURE DATE

STATUS (CHECK APPROPRIATE BOX): ☐Sole Proprietor ☐Partner ☐Director ☐Duly Authorized Person

| **OFFICIAL USE ONLY:** | | | |
|---|---|---|---|
| Received Date/By: | Approval Status: | | |
| | ☐ Approved ☐ Disapproved | By: | Notes: |

# *Tax 002A – Instructions*

*This Bureau of Revenue and Taxation (BRT) form, named as Tax Form O O Two A, written as Tax-002A and titled as APPLICATION FORM FOR CANCELLATION OF PGST REGISTRATION, will be used by PGST registered Taxpayers to apply for the cancellation of their PGST registration. This Form must be filed within seven (7) days of the date on which the applicant ceased to carry on a business.*

1. TAXPAYER NAME AND MAILING ADDRESS: *Indicate in the box titled [TAXPAYER NAME & MAILING ADDRESS], the exact name and mailing address of the Taxpayer as provided to BRT during registration.*

2. TIN: *Indicate the six-digit Tax Identification Number provided by BRT to the Taxpayer.*

3. PGST CERTIFICATE NO: *Indicate the three-digit Palau Goods and Services Tax Certificate Number provided by BRT to the Taxpayer.*

4. OFFICIAL EMAIL ADDRESS: *Indicate the official email address of the organization that was recorded with BRT during registration. This is the email used for official communications with BRT.*

5. REASON FOR PGST CANCELLATION REQUEST: BUSINESS ACTIVITY: *Select the box that best describes your reason for applying to cancel your PGST registration.*

    a. *The first selection is for taxpayers ceasing their business activity. The date on which the business activities ceased must be specified.*

    b. *The second selection is for taxpayers whose value of annual taxable supplies as indicated by their activities for the past year does not exceed the threshold of $300,000. The annual value of taxable supplies made must be specified.*

    c. *The third selection is for PGST registered taxpayers who reasonably expect their annual taxable supplies to be below the registration threshold of $300,000 and are opting to cancel their PGST registration. The reasonably expected annual value of taxable supplies must be specified.*

6. PROVIDE ADDITIONAL INFORMATION: *Additional information supporting the application to cancel the PGST Registration should be provided in this space.*

7. DECLARATION section: *After reading the declaration, print name, sign and date for person filing this 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.*