

Tax 005A – Instructions

This Bureau of Revenue and Taxation (BRT) form, named as Tax Form O O Five A, written as Tax-005A and titled as PALAU GOODS AND SERVICES TAX REFUND FORM FOR PGST REGISTERED ENTITIES, will be used by PGST registered Taxpayers to apply for a refund of allowed excess PGST input credit. Refund application for excess PGST Input Credit must be submitted within fourteen months from the filing period to which the refund relates. If the excess input tax credit is a regular feature of the business, the refund application is due within one year after the filing of the PGST return to which the refund relates.

1. **NAME AND MAILING ADDRESS:** *Indicate in the box titled [NAME OF TAXPAYER & 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. **PERIOD:** *Indicate the Month(s) or if applicable the exact dates the form will cover. Indicate the beginning month or date and the ending month or date. When inputting a date use the format MM/DD/YYYY.*
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. **BUSINESS ACTIVITY:** *If you are a taxpayer with regular input tax credits fill this section. Select the appropriate box that best describes your business activity.*
 - a. **EXPORTER:** *Selection for businesses engaged in exporting goods or services for consumption outside the Republic.*
 - b. **SUPPLIER OF OTHER ZERO-RELATED TAXABLE SUPPLIES:** *Selection for businesses supplying zero-rated supplies other than exporters. Specify the type of zero-rated supply.*
 - c. **OTHERS:** *Selection if the business activity does not fall under the above categories. Specify the type of business activity and provide a brief explanation for having regular input tax credits.*
6. **PGST REFUND AMOUNT:** *Indicate the total amount of PGST refund being applied. Note that the actual refund amount may differ based on BRT's certification.*
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.*