



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-005B

NAME & MAILING ADDRESS

PALAU GOODS & SERVICES TAX REFUND FORM FOR DIPLOMATIC MISSIONS & INTERNATIONAL ORGANIZATIONS

(PLEASE TYPE OR PRINT CLEARLY)

TIN:	PERIOD:	TO
OFFICIAL EMAIL ADDRESS <i>(This email is the address registered for official communications with BRT):</i>		
TYPE OF APPLICANT:	<input type="checkbox"/> Diplomatic Mission <input type="checkbox"/> International Organization <input type="checkbox"/> Others (Specify): _____	
PGST REFUND AMOUNT:		
<p><i>Note: Only one application per organization is required due 10 days following the end of each month. Applicant must fill out and attach "Tax-005B – List of Refund Claimed" listing each invoice being claimed for the organization and for each qualified member applying for a refund. Please see instructions for further guidance.</i></p> <p><i>The refund payment amount applied is subject to certification by the Bureau of Revenue and Taxation (BRT). This Certified Refund Amount will be issued to the applicant organization for appropriate disbursement. BRT will notify the organization if any invoice amount applied for refund was denied for proper adjustment. Certified refund amount for organizations may be applied to any outstanding tax debts and the remaining amount refunded.</i></p>		
DECLARATION: I HEREBY DECLARE THAT ALL OF THE INFORMATION PROVIDED IN THIS RETURN INCLUDING ANY SUBMITTED ATTACHMENTS ARE TRUE AND CORRECT.		
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 By:
Amount Certified:	Certified By:
Filing Date:	Transmittal #:



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LIST OF REFUND CLAIMED

No.	Name of Purchaser (Person/Organization)	Name of Supplier	Items Category (See guide below)	Description of Items	PGST Inclusive Value of Goods	10% PGST Paid for Goods / Refund Amount
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
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34.						
35.						
36.						
37.						
38.						
39.						
40.						
Total Refund Amount Claimed Listed on this Sheet						
Grand Total of Refund Amount Claimed (Total of all Refund Amount Claimed on each Sheet(s))						

Items Category Guide					
A Alcohol & Tobacco	W Wine	P Protective Services	FI Freight & Insurance	OS Office Supplies	
R Commercial Rent	F Fuel & Gas	RG Removal of Goods	T Telecommunications	V Transportation (Non-Fuel)	
E Electricity & Water	M Mail Services	C Construction & Renovation	G General Goods	FI Foods & Food Items	

Tax 005B – Instructions

This tax form, named as Tax Form Five B and written as Tax-005B, is the Bureau of Revenue and Taxation (BRT) Palau Goods & Services Tax (PGST) Refund Form for Diplomatic Missions and International Organizations. It will be used by all Diplomatic Missions, International Organizations and other qualified Organizations to apply for refund of PGST tax paid by their organization and eligible members as outlined in their agreements with the Palau Government or under specific tax exemption recognition extended by the Palau Government.

1. **NAME AND MAILING ADDRESS:** *Indicate in the box titled [NAME & MAILING ADDRESS], the exact name and mailing address of the organization as provided to BRT during registration.*
2. **TIN:** *Indicate the six-digit Tax Identification Number provided by BRT to the Organization.*
3. **PERIOD:** *Indicate the Month(s) or if applicable the exact date the form will cover. Indicate the beginning month or date and the ending month or date.*
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. **TYPE OF APPLICANT:** Indicate through selection of the appropriate box your organization type.
 - a. **DIPLOMATIC MISSION:** Selection for all embassies, consulates, or foreign government offices in Palau in charge of foreign relations with Palau.
 - b. **INTERNATIONAL ORGANIZATION:** Selection for an International Organization with operations in Palau.
 - c. **OTHERS:** Selection for a foreign organization not within the definition of a Diplomatic Mission or International Organization with PGST exemption. Please specify your organization type on the line.
6. **PGST REFUND AMOUNT:** Indicate the total amount of PGST refund being requested by your Organization for the time period. Each amount claimed must fulfill the following requirements:
 - a. The invoice being claimed is for an organization or individual eligible for a PGST tax refund.
 - b. Each invoice being claimed must have a minimum PGST inclusive value of \$100.
 - c. The payment date for each invoice claimed is within the last 2 calendar months.
 - d. The refund application is submitted within 10 days following the end of each month.
 - e. Each invoice copy for the PGST Refund Amount claimed must be numbered at the top and submitted in the same order as listed in your “List of Refund Claimed” Sheet(s).
7. **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.

Tax 005B – List of Refund Claimed Sheet – Instructions:

Tax Form 005B must be accompanied by a “List of Refund Claimed Sheet” and if necessary, a “List of Refund Claimed – Continuation Sheet” listing information requested for each invoice being claimed for refund. Below are the instructions for filling out the “List of Refund Claimed Sheet” and the “List of Refund Claimed – Continuation Sheet”. Fill out and submit as many “List of Refund Claimed – Continuation Sheet” as needed.

1. **LIST OF REFUND CLAIMED:** Indicate in each column/row the information requested for each invoice being claimed for refund.
 - a. **NO.:** Indicate a number continuing from your previous Refund Sheet. Each number inputted must be written on the top of the associated invoice copy.
 - b. **NAME OF PURCHASER:** Indicate the name of the organization or the individual member of the organization who made the purchase and is eligible for the tax refund. The invoice claimed must be issued under the organization or the individual’s name.
 - c. **ITEMS CATEGORY:** Indicate the Items Category code that best classifies the items in the invoice being claimed. The guide is located at the bottom of the page.
 - d. **DESCRIPTION OF ITEMS:** Provide a brief description of the items in the invoice being claimed.
 - e. **PGST INCLUSIVE VALUE OF GOODS:** Indicate the PGST Inclusive price paid for the invoice being claimed.
 - f. **10% PGST PAID FOR GOODS/REFUND AMOUNT:** Indicate the PGST paid for the invoice being claimed. This amount can be calculated by dividing the “PGST Inclusive Value of Goods” inputted in the previous column by the number eleven (11).
 - g. **TOTAL REFUND AMOUNT CLAIMED LISTED ON THIS SHEET:** Indicate the subtotal amounts of invoice listed and claimed on this sheet for the last two columns, the “PGST Inclusive Value of Goods” and the “10% PGST Paid for Goods/Refund Amount”.
 - h. **GRAND TOTAL OF REFUND AMOUNT CLAIMED:** Indicate the grand total of the “PGST Inclusive Value of Goods” and the “10% PGST Paid for Goods/Refund Amount” by summing up all subtotal amounts listed on all Refund Sheets completed.