



Bureau of Revenue and Taxation

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TAX-300

BUSINESS NAME & MAILING ADDRESS:

HOTEL ROOM OCCUPANCY MONTHLY TAX RETURN

(PLEASE TYPE OR PRINT CLEARLY)

TIN:	ID:	
MONTH:	DUE DATE:	
ROOM NIGHTS AVAILABLE:(TOTAL ROOMS × DAYS IN MONTH)	1	
ROOM NIGHTS SOLD:(TOTAL ROOMS SOLD THIS MONTH)	2	
NET ROOM CHARGES:(TOTAL AMOUNTS CHARGED FOR BOX 2)	3	
TOTAL OCCUPANCY CHARGED TAX :(\$10)	4	
TOTAL OCCUPANCY CHARGED TAX:(10%)	5	
TOTAL DUE AND PAYABLE: (Box 4 + Box 5)	6	
Note: Penalties and interest may be payable if return is filed or paid after the due date.		
DECLARATION: I HEREBY DECLARE THAT ALL OF THE INFORMATION PROVIDED IN THIS TAX RETURN FORM IS TRUE AND CORRECT.		
_____	_____	_____
PRINT NAME	SIGNATURE	DATE

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

Instructions

This tax form, named as Tax Form Three Hundred, written as Tax-300 and titled as HOTEL ROOM OCCUPANCY MONTHLY TAX RETURN, will be used by Hotels to file and indicate their rooms charged, the amount charged, and taxes on room occupancies.

1. *Indicate in the provided box titled [BUSINESS NAME & MAILING ADDRESS], the exact name and mailing address that was provided to the Bureau during the registration.*
2. *TIN: Indicate the 6 digit Tax Identification Number provided by the Bureau to the Employer*
3. *ID : Indicate the 8 digit Business ID Number that was provided by the Bureau to the Business here.*
4. *MONTH: Indicate the appropriate month this tax file will cover.*
5. *DUE DATE: Hotels are given a grace period of **15 days** after the end of each month, to file this Tax-300 form; the 15th day of the following month is the due date.*
6. *ROOM NIGHTS AVAILABLE: To obtain this value, count the amount of rooms in the Hotel and multiply that amount with total number of days in the MONTH.*
7. *ROOM NIGHTS SOLD: Indicate the total amount of rooms **occupied** this MONTH; this includes if a room is occupied more than once per day.*
8. *NET ROOM CHARGES: Indicate the total dollar amount **charged** for each room throughout the MONTH. Charge is counted when a room is occupied and not when a room is paid for.*
9. *TOTAL OCCUPANCY TAX CHARGED: There are two types of applicable taxes for each room charge, ten percent (10%) OR ten dollars (\$10). If the room **rate** is greater than a hundred dollars (>\$100), then ten percent (10%) of the charge is taxed. If the room **rate** is less than or equal to a hundred dollars (≤\$100), then apply the ten-dollar (\$10) of the charge is taxed. Please inquire at tax office for clarification.
 - a. (10%): *Indicate the total dollar amount of room charges at ten percent tax.*
 - b. (\$10): *Indicate the total dollar amount of room charges at ten-dollar tax.**
10. *TOTAL TAX DUE AND PAYABLE: Indicate the total sum of the two occupancy tax rates charged at ten percent (10%) and/or ten dollars (\$10).*
11. *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.*

**Must attach supporting documents for the information indicated on this form.*