



## 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-301

BUSINESS NAME & MAILING ADDRESS

### VESSEL CABIN OCCUPANCY MONTHLY TAX RETURN

(PLEASE TYPE OR PRINT CLEARLY)

TIN	BUSINESS ID
MONTH	DUE DATE

CABIN NIGHTS AVAILABLE: (TOTAL CABINS × DAYS IN MONTH)	1	
CABIN NIGHTS SOLD: (TOTAL CABINS SOLD THIS MONTH)	2	
NET CABIN CHARGES: (TOTAL AMOUNTS CHARGED FOR BOX 2)	3	
TOTAL OCCUPANCY CHARGED TAX: (10%)	4	
TOTAL OCCUPANCY CHARGED TAX: (\$10)	5	
<b>TOTAL DUE AND PAYABLE:</b> (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 RETURN INCLUDING ANY SUBMITTED ATTACHMENTS ARE TRUE AND CORRECT.

PRINT NAME \_\_\_\_\_

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

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

#### FOR OFFICIAL USE ONLY

Date Filed	Received & Verified By	Transmittal #

## Instructions

*This tax form, named as Tax Form Three O One, written as Tax-301 and titled as VESSEL CABIN OCCUPANCY MONTHLY TAX RETURN, will be used by ship Vessels to file and indicate their cabins charged, the amount charged, and the taxes on the cabin 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: Vessels are given a grace period of **15 days** after the end of each month, to file this Tax-300 form; the 15<sup>th</sup> day of the following month is the due date.*
6. *CABIN NIGHTS AVAILABLE: To obtain this value, count the amount of cabins in the Vessel and multiply that amount with total number of days in the MONTH.*
7. *CABIN NIGHTS SOLD: Indicate the total amount of cabins **occupied** this MONTH; this includes if a cabin is occupied more than once per day.*
8. *NET CABIN CHARGES: Indicate the total dollar amount **charged** for each cabin throughout the MONTH. Charge is counted when a cabin is occupied and not when a cabin is paid for.*
9. *TOTAL OCCUPANCY TAX CHARGED: There are two types of applicable taxes for each cabin charge, ten percent (10%) OR ten dollars (\$10). If the cabin **rate** is greater than a hundred dollars (>\$100), then ten percent (10%) of the charge is taxed. If the cabin **rate** is less than or equal to a hundred dollars ( $\leq$ \$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 cabin charges at ten percent tax.*
  - b. (\$10): *Indicate the total dollar amount of cabin 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.*