



Bureau of Revenue and Taxation

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TAX - 400

TAXPAYER NAME & MAILING ADDRESS

PALAU INTERNATIONAL TRANSPORTATION TAX RETURN

(PLEASE TYPE OR PRINT CLEARLY)

TIN:	Official E-mail: <i>(This email is the address registered for official communication with BRT)</i>
Year:	Month:

<u>Summary of Gross Revenue Derived & Tax Liability Computation</u>		
No.	Type of International Transport	Gross Revenue Derived (USD)
1.	Air	\$
2.	Sea	\$
TOTAL REVENUE (Box 1 + Box 2)		\$
Tax Liability (Total Revenue X 4%)		\$

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 Authorized Person/Representative

FOR OFFICIAL USE ONLY

Date Filed	Received & Verified By	Transmittal #

Tax 400 - Instructions

This Bureau of Revenue and Taxation (BRT) form, named as Tax Form Four Hundred, written as Tax-400 and titled as PALAU INTERNATIONAL TRANSPORTATION TAX RETURN, will be used by non-resident carriage companies to file and indicate their monthly gross revenue and its taxable amount. This form is filed and paid monthly and due within 30 days after the end of each month.

1. *Indicate in the provided box titled [TAXPAYER NAME & MAILING ADDRESS], the exact name and mailing address that was provided to the Bureau during the registration.*
2. *TIN: Indicate the Tax Identification Number provided by the Bureau to the Taxpayer.*
3. *OFFICIAL E-MAIL: Indicate the official email address of the taxpayer that was recorded with BRT during registration. This is the email used for official communication with BRT.*
4. *YEAR: Indicate the appropriate year this form will cover.*
5. *MONTH: Indicate the appropriate month this form will cover.*

SUMMARY OF GROSS REVENUE DERIVED AND TAX LIABILITY COMPUTATION:

Note: Gross Revenue reported for this section does not include amounts derived from exempt income, transit passengers or from the transshipment of livestock, mail, merchandise or goods.

6. *AIR: Indicate in cash value the total sum of all gross revenue derived for the period from air transportation of passengers, livestock, mail, merchandise, or goods embarked or loaded in the Republic and destined for a place outside the Republic.*
7. *SEA: Indicate in cash value the total sum of all gross revenue derived for the period from sea transportation of passengers, livestock, mail, merchandise, or goods embarked or loaded in the Republic and destined for a place outside the Republic.*
8. *TOTAL REVENUE: Indicate in cash value the total sum of all gross revenue derived for the period from air and sea transportation of passengers, livestock, mail, merchandise, or goods embarked or loaded in the Republic and destined for a place outside the Republic. This is computed by adding the amounts in Box 1 and Box 2.*
9. *TAX LIABILITY: Indicate four percent (4%) of the TOTAL REVENUE. This is the International Transportation Tax amount due for the period.*
10. *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.*