



Bureau of Revenue and Taxation

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TAX-401

WITHHOLDING AGENT NAME & MAILING ADDRESS

NON-RESIDENT WITHHOLDING TAX MONTHLY RETURN

(TO BE COMPLETED BY A WITHHOLDING AGENT IN PALAU)

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

SUMMARY OF GROSS AMOUNTS PAID TO NON- RESIDENT(S)				
TYPE		GROSS AMOUNT PAID:	TAX RATE:	TAX AMOUNT WITHHELD:
INTEREST	1		10%	
ROYALTIES	2		10%	
TECHNICAL FEES	3		10%	
INSURANCE PREMIUM	4		5%	
TOTAL AMOUNT:	5			
<i>Note: Penalties and interest may be payable if return is filed or paid after the due date.</i>				
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"/> Authorized Person/Representative				
FOR OFFICIAL USE ONLY				
Date Filed	Received & Verified By	Transmittal #		

Tax 401 - Instructions

This Bureau of Revenue and Taxation (BRT) form, named as Tax Form Four O One, written as Tax-401 and titled as NON-RESIDENT WITHHOLDING TAX MONTHLY RETURN, will be used by a withholding agent to file and pay non-resident tax. The form is filed and paid monthly and due by the last day of the month following the end of the month in which the withholding income was paid to the non-resident.

1. Indicate in the provided box titled [WITHHOLDING AGENT NAME & MAILING ADDRESS], the name and mailing address of the Withholding Agent filing this form. Indicate the exact name and mailing address 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. MONTH: Indicate the appropriate month this form will cover.
5. YEAR: Indicate the appropriate year this form will cover.

SUMMARY OF GROSS AMOUNTS PAID TO NON-RESIDENT(S):

6. INTEREST:

- a. GROSS AMOUNT PAID: Indicate the total amount of withholding income paid to a non-resident(s) for Interest earned.
- b. TAX AMOUNT WITHHELD: Indicate ten percent (10%) of the GROSS AMOUNT PAID to a non-resident(s) for Interest earned. This is the withholding tax amount payable.

7. ROYALTIES:

- a. GROSS AMOUNT PAID: Indicate the total amount of withholding income paid to a non-resident(s) for Royalties earned.
- b. TAX AMOUNT WITHHELD: Indicate ten percent (10%) of the GROSS AMOUNT PAID to a non-resident(s) for Royalties earned. This is the withholding tax amount payable.

8. TECHNICAL FEES:

- a. GROSS AMOUNT PAID: Indicate the total amount of withholding income paid to a non-resident(s) as technical fees for service(s) supplied.
- b. TAX AMOUNT WITHHELD: Indicate ten percent (10%) of the GROSS AMOUNT PAID to a non-resident(s) as Technical Fees for services supplied. This is the withholding tax amount payable.

9. INSURANCE PREMIUM:

- a. GROSS AMOUNT PAID: Indicate the total amount of withholding income paid to a non-resident(s) as Insurance Premium.
- b. TAX AMOUNT WITHHELD: Indicate five percent (5%) of the GROSS AMOUNT PAID to a non-resident(s) as Insurance Premium. This is the withholding tax amount payable.

10. TOTAL AMOUNT:

- a. GROSS AMOUNT PAID: Indicate the total amount of withholding income paid to a non-resident(s) for the period. This is the sum of GROSS AMOUNT PAID indicated in Box 1, Box 2, Box 3, and Box 4.
- b. TAX AMOUNT WITHHELD: Indicate the total withholding tax amount payable for withholding income paid to a non-resident(s) for the period. This is the sum of TAX AMOUNT WITHHELD indicated in Box 1, Box 2, Box 3, and Box 4.

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.