



GOVERNMENT OF KIRIBATI
INTERNAL REVENUE BOARD

P.O. Box 67, Bairiki, Tarawa, Republic of Kiribati,
Telephone: (686) 740-21806 Switchboard, Ext 210, Direct Line 720-21806, Email: tax@mfep.gov.ki

Individual Income Tax Return

See pages 8 to 17 for Instructions for
completing this Return.

Income Tax Act 2023, Revenue Administration Act 2013

Y E A R

1	Year ended 31 December	1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	TIN:	2	<input type="text"/>			
3	First Name	3	<input type="text"/>			
4	Middle Names	4	<input type="text"/>			
5	Last Name	5	<input type="text"/>			
6	Business Name (If different from Taxpayer's name)	6	<input type="text"/>			
7	Physical Address	7	<input type="text"/>			
8	Postal Address (If different from above)	8	<input type="text"/>			
9	E-mail Address	9	<input type="text"/>			
10	Phone Number	10	<input type="text"/>			
11	Tax Agent Name:	11	<input type="text"/>			
12	E-mail Address of Tax Agent	12	<input type="text"/>			
13	Phone Number of Tax Agent	13	<input type="text"/>			
14	Your Date of Birth	14	<input type="text"/>			
15	Nature of Business	15	<input type="text"/>			
16	Bank Details: Name of Bank	16	<input type="text"/>			
17	Address of Bank	17	<input type="text"/>			
18	Account Number	18	<input type="text"/>			
19	Are you Resident in Kiribati for Tax purposes?	19	Yes <input type="checkbox"/>	No <input type="checkbox"/>		
20	If No, where are you resident for tax purposes?	20	<input type="text"/>			

Income

21 **Did you receive any income from employment for which tax was withheld?**

No Go to Question 22 Yes

1. Complete the following tables. If you need more lines please attach a schedule.
2. Print the totals in Box 21A and Box 21B.
3. Attach Tax Certificates

Name of Employer	Tax Withheld	
	\$	c
TOTALS:	21A	

Gross Income Received from Employment	
\$	c
21B	

22 **Did you receive any contractor payments for which tax was withheld?**

No Go to Question 23 Yes

1. Complete the following tables. If you need more lines please attach a schedule.
2. Print the totals in Box 22A and Box 22B.
3. Attach Tax Certificates

Name of person paying Contractor Payments	Tax Withheld	
	\$	c
TOTALS:	22A	

Gross Income Received from Contractor payments	
\$	c
22B	

23 **Were you entitled to a share of trust or partnership income?**

No Go to Question 24 Yes

1. Complete the following tables. If you need more lines please attach a schedule.
2. Print the totals in Box 23A and Box 23B.
3. Attach Tax Certificates

Name of Partnership, Estate or Trust	Tax Credits applicable	
	\$	c
23A		

Share of partnership income or entitlement to trust	
\$	c
23B	

24 **Total all the Tax Deducted in Boxes 21A, 22A and 23A. Print the Total in Box 24.**

Total Tax Withheld/Credits	24	
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Do not include overseas tax paid.

25 **Did you receive any income from Overseas?**

No Go to Question 26 Yes See Instructions at the back of this Return. Print the details in Boxes 25A to 25D and attach Foreign Tax Certificates. If applicable, attach a schedule as detailed in the Instructions.

Overseas Tax Paid on Business Income	\$	c
25A		

(Do NOT add Overseas Tax paid to Total Tax Deducted at Box 24).

Overseas Tax Paid on Other Income	\$	c

Overseas Business Income after Losses Brought Forward	\$	c
25B		

If a Net Loss, print \$0.00 in Box 25B

Overseas Other Income after Losses Brought Forward	\$	c

25C		
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(Do NOT add Overseas Tax paid to Total Tax Deducted at Box 24).

25D		
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If a Net Loss, print \$0.00 in Box 25D

Did you receive any income from business and / or property activities?

No Go to Question 29 Yes Print the details in Box 26A to Box 26Z. (See Instructions at the back of the return).

Total Property Income	Rent, interest, royalties, dividends	26A	\$	c
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Business Sales Income	Sales, fees received	26B	\$	c
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Cost of Goods Sold (if applicable, otherwise copy the amount at Box 26B to Box 26G).

Opening Value	26C	\$	c
Purchases +	26D		
Closing Value -	26E		

Add Boxes 26C and 26D then deduct Box 26E. Enter your answer in Box 26F.	26F	\$	c	This is Cost of Goods Sold
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Business Profit	Deduct Box 26F from Box 26B. Print answer in Box 26G.	26G	\$	c	
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(If a loss print a minus sign in the last box).

Other Business Income	See Instructions at the back of the return.	26H	\$	c
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Total Business Income	Add Box 26G and 26H	26I	\$	c	
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(If a loss print a minus sign in the last box.)

Gross Income	Add Box 26A and 26I. Print answer in Box 26J.	26J	\$	c	
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(If a loss print a minus sign in the last box).

Show any expenses that you incurred that relate solely to your business or property activities.

Expenses		\$	c
Advertising	27A		
Bad Debts	27B		
Communications	27C		
Depreciation	27D		
Insurance	27E		
Interest Paid	27F		
Lease and Licence Payments	27G		
Fuel	27H		
Travel and Transport	27I		
Office Supplies	27J		
Electricity	27K		
Rent and Rates	27L		
Repairs and Improvements	27M		

Salary and Wages Paid

27N		
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Charitable Donations

27O		
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Contractor Payments Made

27P		
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Other Expenses (See Instructions at the back of the return)

27Q		
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\$ c

Total Expenses

Add up all Boxes from 27A to 27Q
Print answer in Box 27R

27R		
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\$ c

Net Profit / Loss for the Current Year

Deduct Box 27R from Box 26J.
Print answer in Box 27S.

27S			
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(If a Net Loss, print a minus sign in the last box. Go to Question 29 and print 0.00 in Box 29).

28

Losses Brought Forward

If the amount in Box 27S is a Net Profit, do you have losses brought forward from the previous 3 years?

No Copy the amount in Box 26S to Box 29. Yes Complete Boxes 28A to 28D. Attach a schedule showing the years and the calculation of the losses claimed. See Instructions at the back of the return.

Net Property Loss carried forward from the last 3 years

\$ c
28A

Net Property Loss used this year

\$ c
28B

(This amount cannot be greater than the Total Property Income shown at Box 26A)

Net Business Loss carried forward from the last 3 years

\$ c
28C

Net Business Loss used this year

\$ c
28D

(This amount cannot be greater than the Total Business Income shown at Box 26I)

Total carry forward Add up Boxes 28B and 28D. Print the losses claimed answer in Box 28E.

28E

(This amount cannot be greater than the Net Profit shown at Box 27S.)

29

Net Profit after Losses Brought Forward Deduct Box 28E (if completed) from Box 27S. Print the answer in Box 29.

\$ c
29

30

Did you receive any Other Income? See Instructions at the back of the return. This includes income, other than exempt income, not already included elsewhere in the return.

No Go to question 31 Yes Print the total in Box 30. Attach a schedule showing the names of payers, the amounts and a description of the income.

Other Income for the Current Year

\$ c
30

31

Calculate Chargeable Income

Add Boxes 21B, 22B, 23B, 25B, 25D, 29 and 30 Print your answer in Box 31.

Chargeable Income

\$ c
31

(If a loss, put a minus sign in the last box).

32

Declaration: Read and sign the following:

The information I have provided in this return is true and correct and represents my assessment

for the year ended 31 December

Y E A R

and I understand that any misleading or false information is an

offence under the Revenue Administration Act 2013.

Signature

Date

33

WHAT TO DO NEXT

Have you attached the following documents if required?

Schedule of Income Received from Employment (Question 21)

Attached

Tick
33A

Employment Tax Certificates (Question 21)

Attached

33B

Schedule of Contractor Payments Received (Question 22)

Attached

33C

Contractor Tax Certificates (Question 22)

Attached

33D

Schedule of Income from a Partnership, Estate or Trust (Question 23)

Attached

33E

Partnership, Estate and Trust Tax Certificates (Question 23)

Attached

33F

Foreign Tax Certificates (Question 25)

Attached

33G

Schedule of Overseas Business Losses and Overseas Property Losses now claimed (Question 25)

Attached

33H

Schedule Showing Other Business Income (Question 26H)

Attached

33I

Schedule of Other Expenses (Box 27Q)

Attached

33J

Schedule of Losses Brought Forward now claimed (Question 28)

Attached

33K

Schedule showing any Other Income (Question 30)

Attached

33L

Print your name and TIN on all documents attached to your return.

Send your return to **Tax Office, MFED, Bairiki TARAWA** or **Tax Branch in Ronton, Kiritimati** is.

**You have now completed the compulsory section of your return.
Pages 5 to 7 (Tax Calculation and Provisional Tax) are voluntary.**

Tax Calculation and Provisional Tax: Voluntary Questions

The following Questions (Questions 34 to 42M) are voluntary. The Kiribati Tax Department will calculate your Tax Payable, any Refund due, and any Provisional Tax Payable. However, these questions are provided here if you wish to do these yourself. Note that the Kiribati Tax Department will check your calculations.

Tax Calculation on Chargeable Income

34 **Non-residents:** Tax Payable (Box 34) is calculated on Chargeable Income (Box 31) at the standard rate: 30%.

Residents (other than chargeable property income of an unmarried minor): See Instructions at the back of this Return. Calculate as follows:

- If the amount in Box 31 is \$5,000.00 or less, print \$0.00 in Box 34.
- If the amount in Box 31 is more than \$5,000.00 but not more than \$15,000.00, use Table A.
- If the amount in Box 31 is more than \$15,000.00 but not more than \$30,000.00, use Table B.
- If the amount in Box 31 is more than \$30,000.00, use Table C.

Table A	
Box 31 is more than \$5,000.00 but not more than \$15,000.00.	
Print Chargeable Income here	↓
\$	
Deduct	-\$5,000.00
Enter Balance here	↓
Multiply amount by 20% and print the answer below and in Box 34.	↓

Table B	
Box 31 is more than \$15,000.00 but not more than \$30,000.00.	
Print Chargeable Income here	→
Deduct \$15,000.00	-\$15,000.00
Enter Balance	→
Multiply amount by 25% and print answer here	→
Add \$2,000.00	+\$2,000.00
Print total here and in Box 34.	→

Table C	
Box 31 is more than \$30,000.00.	
Print Chargeable Income here	→
Deduct \$30,000.00	-\$30,000.00
Enter Balance	→
Multiply amount by 30% and print answer	→
Add \$5,750.00	+\$5,750.00
Calculate total here and put in Box 34.	→

Total Tax Payable. Work out Total Tax Payable using the instructions above. Print your answer in Box 34.

	\$	c
34		

35 **Foreign Tax Credit.** See Instructions at the back of the return to calculate the credit.

	\$	c
35		

36 **Tax Payable after Foreign Tax Credit**

- If the amount in Box 35 is larger than the amount in Box 34, print 0.00 in Box 36.
- If the amount in Box 35 is smaller than the amount in Box 34, deduct Box 35 from Box 34, and print the answer in Box 36.

	\$	c
36		

37 **Credits for Tax Deducted.** Copy the Total Tax Deducted from Box 24 (page 2) to Box 37.

	\$	c
37		

38 **Net Tax Payable for This Year.** Deduct Box 37 from Box 36. Print your answer in Box 38. A positive amount is payable. A negative amount is refundable.

	\$	c
38		

(If this is a negative amount, put a minus sign in the last box).

39 **Provisional Tax Paid for This Year.** Print this amount in Box 39.

	\$	c
39		

Refund or Tax to Pay.

- If the amount at Box 38 is \$0.00 or a negative amount, add the amount at Box 38 (ignoring any negative sign) to the amount at Box 39. Print your answer at Box 40A. At Box 40B, tick **Refund**.

- If the amount at Box 38 is a positive amount and larger than the amount at Box 39, deduct the amount at Box 38 from the amount at Box 39. Print your answer at Box 40A. At Box 40B, tick **Tax to Pay**.

- If the amount at Box 38 is a positive amount and smaller than the amount at Box 39, deduct the amount at Box 38 from the amount at Box 39. Print your answer at Box 40A. At Box 40B, tick **Refund**.

		\$		c
40A				
40B	Refund	<input type="checkbox"/>	Tax to Pay	<input type="checkbox"/>

Refunds and/or Transfers

At Box 40B, did you tick the Box for a Refund?

No Go to question 42.

Yes Choose how the Refund is to be treated. You may choose a combination of more than one option. See Instructions at the back of the return.

Option

1 **Transfer the Refund to Provisional Tax** for year ended 31 December

41A				
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Print the amount to be transferred in Box 40B.

		\$		c
41B				

2 **Transfer your Refund to another tax type** (for example, VAT), or **tax period**. Print the amount to be transferred in Box 41C, the tax type in Box 41D, and the tax period in Box 41E.

		\$		c
41C				

Tax Type **41D**

Tax Period Ended **41E**

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3 **Refund**. Show in Box 41F the amount to be refunded.

		\$		c
41F				

Tick the appropriate box to indicate how you would like that refund paid:

Cash (limits apply) or cheque

Telmo (to outer islands)

Direct credit to your bank account (as entered on page 1, Boxes 16, 17 and 18).

Add Boxes 41B, 41C and 41F, and print the total at Box 41G. The total at Box 41G must equal the amount at Box 40A.

		\$		c
41G				

Provisional Tax 31 December

Y	E	A	R
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

42A (Print the year following the year of this current return.)

Is this a final tax return?

42B No Go to Question 42D

Yes In Box 42C, print the finish date of your business and property activities. (If you ceased all business and property activities in the current year then there should be no provisional tax liability for the next year.)

	D	D	M	M	Y	E	A	R
42C	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Is the amount in Box 38 a positive amount?

42D No No provisional tax liability. You have now finished your calculations.

Yes You may be liable to pay provisional tax. Go to **Calculation of Provisional Tax** (Boxes 42E to 42M).

Calculation of Provisional Tax (See Instructions at the back of the return)

Chargeable Income. Copy the amount from Box 31 and print it at Box 42E.

42E	\$	<input type="text"/>	c
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Chargeable Income subject to withholding of tax. This is the total of the amounts at Boxes 21B, 22B and 23B if tax was deducted from these amounts. Print the total at Box 42F.

42F	\$	<input type="text"/>	c
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Chargeable Income that was not subject to withholding of tax. Deduct the amount at Box 42F from Box 42E. Print the answer at Box 42G.

42G	\$	<input type="text"/>	c
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Tax Payable after Foreign Tax Credit. Copy the amount from Box 36 and print it at Box 42H.

42H	\$	<input type="text"/>	c
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Average rate of Tax. Divide the amount at Box 42H by the amount at Box 42E, and multiply by 100. Print the answer at Box 42I.

42I %

Total Provisional Tax Payable. Multiply the amount at Box 42G by the percentage at Box 42I. Print the answer at Box 42J.

42J	\$	<input type="text"/>	c
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Provisional Tax Instalments

There are three instalments, due 30 June, 30 September and 31 December of the next year after the current year. Each instalment is 27.5% of the amount at Box 42J. Print the amounts of each instalment in Boxes 42K, 42L and 42M.

Due 30 June	42K	<input type="text"/>	<input type="text"/>
Due 30 September	42L	<input type="text"/>	<input type="text"/>
Due 31 December	42M	<input type="text"/>	<input type="text"/>