

INDIVIDUAL BUSINESS RETURN OF INCOME

IR21

for year ended 31st December _____

Tax Identification Number (TIN)
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This return is to be sent to the Inland Revenue Division
no later than 31 March each year or within three months
of your balance date when your accounting period is a year other than
a calendar year. If you have employment income only use IR20 form.

PLEASE COMPLETE ALL PARTS OF THIS FORM

1	Christian or First Names - PRINT	Surname or Family name - PRINT
		Mr. Mrs. Miss
• Full Postal Address (PRINT)		
• Type of Business:		

2	<u>CERTIFICATES RELATING TO THE PREPARATION AND EXAMINATION OF ACCOUNTS</u>
	<p>Accounts are defined as a balance sheet or a statement of assets and liabilities, a trading account, profit and loss account, receipts and payments account or other similar accounts however named.</p> <p>1. If you prepared your own accounts then you need to sign the certificate below. If a similar statement is in the accounts the certificate below does not need to be signed. You also need to sign the accounts.</p> <p>2. If a person prepared the accounts in a professional capacity a certificate is required stating: -The nature of the books of accounts and documents from which the accounts were prepared and the extend of their verification of them; - Whether in their opinion the accounts present a true and fair view of the gains or profits from the business for the period stated in the accounts. Reservations if any should also be stated. -The accounts must also be signed by that person.</p> <p>3. If a person examined the books in a professional capacity a certificate is required stating: -The nature of the books of accounts and documents from which the accounts were prepared -The extend of his examination of the accounts -The accounts must also be signed by such person</p> <p>It is certified that the accounts accompanying this return were prepared from the following books of accounts, and documents which reflect all the transactions in the business.</p> <p>Signed.....</p>

4	DECLARATION
	I, of (name)
declare that the particulars shown in all parts of this return, including the statement of accounts attached are true accurate and complete in every respect and form a complete statement of my income for the year.	
Signed: Date:	

NOTE: Before signing this return make sure that you have completed all parts of it and that any relevant certificates (see block 3 above) have been give and signed.

IT IS AN OFFENCE PUNISHABLE BY A FINE OR IMPRISONMENT TO FAIL TO FURNISH A FULL AND TRUE RETURN

DECLARATION OF INCOME (full details must be shown)

• **BUSINESS INCOME:** (This must be supported by annual accounts)

Profit/ Loss shown in the supporting accounts:- \$

Add back:

Expenditure included in the accounts that is not expenditure wholly and exclusively incurred in the production of the income including expenditure incurred for any personal or domestic use. e.g. goods taken for private use, private motor vehicle running expenses, private use of business premises.

GIVE DETAILS:-

.....

Add back: Licence fees claimed in Block 13

Other: (Give details)

\$

\$

Deduct:

Expenditure not in the accounts that qualifies as a deduction. Examples are business losses from previous years and incentive deductions.

GIVE DETAILS:-

.....

\$

BUSINESS PROFIT/LOSS FOR TAX PURPOSES

\$

• **EMPLOYMENT and OTHER INCOME:**

• Your income from employment - (if NIL, state NIL)

	Details of Certificate		Income
	Number	Tax Deducted	
.....	\$	\$
.....	\$	\$
.....	\$	\$

• Other income - (if NIL, state NIL)

Give full details i.e. source, amount and description including income from pensions, property, investments, and all other sources.

.....

\$

\$

\$

\$

\$

Sub-total

\$

TOTAL INCOME

\$

6**STATEMENT OF RENTS, ROYALTIES, LEASES, PREMIUMS and INTEREST PAID DURING THE YEAR**

The information to be shown is for the year ended 31st December and not for the year ending on your balance date if this is other than the 31st December.

Name of person to whom payment was made	Address	Nature of payment (Please specify)	Amount paid \$

7**BUSINESS LICENCE FEES**

Businesses which pay a business licence fee to a local Council may claim the fee as a prepayment of income tax for the year to which it relates.

Receipts must be attached to this form to support your claim.

State here the amount of business licence fees claimed: \$

8**PROVISIONAL TAX**

Please provide details of provisional tax paid throughout the year

Date	Receipt Number	Amount

\$

9**WITHHOLDING TAX**

Please provide details of WHT paid on your behalf throughout the year

Date	Payer	Amount

\$

10**OTHER NOTES**