

Extension of time to file a tax return - (s15 of RAA 2013)

A taxpayer may, before the due date, apply in writing to the Board for an extension of time to file the return.

Filing Penalties

Late Filing Penalties - (s63 of RAA 2013)

What is a late filing penalty?

- It is a penalty imposed for filing after a tax due date.
- Late filing penalty equals \$30 for each or part of the month.

Late Payment Penalties - (s64 of RAA 2013)

What is a payment penalty?

- It is a penalty imposed for failing to pay tax by due date.
- Late payment penalty equals to 15% of the amount of unpaid tax.

Tax Return Duly Filed - (s17 of RAA 2013)

- A tax return that is purported to be filed by or on behalf of a taxpayer is treated as having been filed by the taxpayer or with the taxpayer's authority unless the contrary is proved.

Visits by Tax Officers

Tax officials may visit you at your principal place of business to examine your business records, methods, premises and provide guidance where necessary.

Tax Education

For further assistance, awareness and training, please contact tax@mfep.gov.ki. This is a free service provided by the Kiribati Tax office.

CALL US:

730-33777

720-21806

**“To serve and improve the efficiency
in collecting Government Revenue
for the benefit
of the people of Kiribati”**

MFED



Kiribati Tax Division

Filing Obligations

The obligation to file a tax return is covered under Section 14 of the Revenue Administration Act 2013.

To be fair and consistent

What is “Filing” for tax purposes?

It is a tax obligation that requires a taxpayer to file a tax return to the Kiribati Tax office.

What is a tax return?

It is a document that is submitted periodically by a taxpayer to the tax office.

Approved Forms - Section 14 & 56 of RAA 2013

The tax return that is required to be filed under a tax law should be in the approved form. All related forms are available at the tax office.

Who is required to file a tax return?

Any person(s) required under the Kiribati Tax law:

- Income earners
- Salary & wage

Maintenance of Records - Section 13 of RAA 2013

Records and/or documents shall be maintained by the taxpayer for a period of 7 years after the end of the tax period to which they relate or such shorter period as specified in the tax law.

DUE DATES FOR FILING

What are the due dates for filing of a tax returns?

No:	Type of Tax return	Due Dates for Filing
1	Monthly PAYE return	15 days after end of the month
2	Monthly Withholding Tax return	21 days after end of the month
3	Quarterly VAT return	15 days after end of the quarter
4	Annual PAYE return	21 days after end of the year
5	Annual Withholding Tax return	Within 3 months after end of the tax year
6	Financial Statement (Sole Trader)	31st March of the following year
7	Financial Statement (Partnership)	31st March of the following year
8	Financial Statement (Companies)	3 months after end of financial year
9	Financial Statement (Co-operatives)	3 months after end of financial year

DUE DATES FOR PAYMENTS

What are the due dates for payment of tax returns?

No:	Type of Tax return	Due Dates for Payment
1	Monthly PAYE return	15 days after end of the month
2	Monthly Withholding Tax return	21 days after end of the month
3	Quarterly VAT return	15 days after end of the quarter
4	Financial Statement (Sole Trader)	Within 30 days after date of NOA
5	Financial Statement (Partnership)	Within 30 days after date of NOA
6	Financial Statement (Companies)	Within 30 days after date of NOA
7	Financial Statement (Co-operatives)	Within 30 days after date of NOA
8	Provisional Tax	31 July, 31 October, 31 January