

Instructions for completing this form

(If the answer to your question is not written below, please phone the Tax Department on (686) 740-21-806, or come in and see us at Bairiki in Tarawa or London in Kiritimati.

International Transportation Tax is a final tax on income derived by a non-resident for the carriage by ship or aircraft of passengers, livestock, mail, merchandise or goods embarked or loaded in Kiribati and destined for a place outside Kiribati. Clearance will not be granted for the ship or aircraft to depart Kiribati until this return has been furnished and international transportation tax has been paid.

The Commissioner may, by notice in writing, allow a non-resident owner or charterer of a ship or aircraft to furnish an international transportation income tax return and pay international transportation tax within 20 days after departure of the ship or aircraft from Kiribati provided the non-resident owner or charterer of the ship or aircraft has made satisfactory arrangements for payment of any international transportation income tax due in respect of any ship or aircraft.

Note: You must answer all questions, unless these instructions say that you can leave a question blank.

Item	
1	Date of Departure from Kiribati: Write the date that the ship or aircraft is scheduled to depart Kiribati.
2	TIN: This is the Tax Identification Number the owner or charterer of the ship or aircraft received when they registered for tax. If you have forgotten or lost your TIN, call us on (686) 740-21-806 or come and see us when you submit this form.
3	Taxpayer Name: Write the name of the non-resident owner or charterer of the ship or aircraft. The Taxpayer remains liable to pay any international transportation income tax due that is not paid by the Captain or Chief Commanding Officer of the ship, the aircraft pilot or the agent of the non-resident owner or charterer of the ship or aircraft.
4	Name of Captain/ Pilot/ Agent: Write the name of the Captain or Chief Commanding Officer of the ship, the aircraft pilot or the agent of the non-resident owner or charterer of the ship or aircraft. This is the person who is treated as the representative of the non-resident owner or charterer of the ship or aircraft for the purposes of the Revenue Administration Act, and is required to furnish an International Transportation Tax Return and pay the International Transportation Tax on behalf of the non-resident owner or charterer of the ship or aircraft.
5	Name of Ship/Flight Number: The name of the ship or aircraft, and the flight or voyage number as applicable.
6	Total Gross International Transportation Income: This is the gross amount derived from the carriage on the ship or aircraft of passengers, livestock, mail, merchandise, or goods embarked or loaded in Kiribati and destined for a place outside Kiribati. This is a gross amount and no deductions are permitted for expenses or losses. Do not include amounts that are: (a) Exempt Income - for instance amounts that are exempt under a tax treaty, or where there is a reciprocal exemption for Kiribati residents from international transportation tax in the country of residence of the non-resident taxpayer (b) Derived in respect of passengers in transit between two places outside Kiribati; or (c) derived in respect of transshipment of livestock, mail, merchandise or goods.
7	International Transportation Tax: Multiply the amount in Box 6 by 2% This amount must be paid directly into: Account Name: <i>Kiribati Government - Sweep Account</i> Account Number: <i>1364161</i> A ship or aircraft operated by a non-resident owner or charterer will only be cleared to leave Kiribati where: (a) the international transportation tax has been paid; or (b) the Commissioner has given a notice in writing allowing the owner or charterer to pay the international transportation tax within 20 days after departure of the ship or aircraft; or (c) no international transportation tax is payable.
8	Declaration: You must sign the declaration on the form, acknowledging that the information you have provided is true and correct.