



TAX ADMINISTRATION OFFICE
MINISTRY OF FINANCE

TF1

INDIVIDUAL INCOME TAX RETURN
RETURN OF INCOME FOR TAXATION YEAR ENDING 31ST MARCH 20__

TAX IDENTIFICATION NUMBER (TIN)

NAME: _____
Surname First Name Middle Names

OCCUPATION/PRINCIPAL ACTIVITY: _____

EMPLOYER: _____

INDUSTRY: _____

EMAIL: _____ PHONE: _____

POSTAL ADDRESS: _____

Were you employed for all 12 months? Yes No

If you answered "No":

Please state the reason _____

And the period involved _____

DECLARATION

*I hereby certify to the best of my knowledge that this is a true and correct
Return of all Income derived by me during this period.*

Signed: _____

Date: _____

FOR OFFICIAL USE ONLY

Date Return Received _____ Date Return Processed _____

Certified Correct by		Amount of Refund	
Approved by		Amount to Pay	

BLOCK 1 **DETAILS OF INCOME**

Block 1 allows you to declare all your income received during the Tax Year that will determine your assessable income, Total A.

Enter Details of Salary, Wages and Allowances

	1(ii) Gross Earnings	1(iii) Tax Deductions	
1(i) State name of Employer			
1(iv) ADD : INTEREST - State Source			
1(v) ADD : DIVIDENDS - State Source			
1(vi) ADD : OVERSEAS INCOME -State Source			
1(vii) ADD : PARTNERSHIP INCOME - Name of Partership			
1(viii) ADD : RENTS - State Source			
1(ix) ADD : SELF EMPLOYED INCOME - Attach Business Records			
1(x) ADD : PRIMARY PRODUCE INCOME i.e. fishing, taro, weaving etc			
1(xi) ADD : OTHER INCOME (from other source)			
TOTAL INCOME "A"			
Go to 2(i)			Total PAYE/Tax Deductions (Enter this Number in Block 5 Step 6)

BLOCK 2 **SPECIAL EXEMPTIONS**

Block 2 helps you to claim special exemptions that you are entitled to which will lessen your assessable income in Block 1. You can claim a maximum of \$800 if you have effected an insurance on your own life or for the own benefit, wife and children. You are also entitled to claim the first \$5,000 you earned during the Tax Year from the production of primary produce.

If you do not have Life Insurance and Superannuation, Go to Block 3.

2(i)	LIFE INSURANCE AND SUPERANNUATION (Maximum of \$800)		
2(ii)	PRIMARY PRODUCE (Maximum of \$5000)		
	TOTAL EXEMPTIONS "B"		
	Go to Block 3		

BLOCK 3 **TAXABLE INCOME**

Block 3 helps you to calculate your taxable income, Total C; based on your declared income(s) in Block 1, less your declared special exemptions you are entitled to in Block 2.

	TOTAL "A"	→	
LESS	TOTAL "B"	→	
EQUALS	TOTAL "C"	→	
	Taxable Income (Go to Page 4 to use Tax Calculation)		

BLOCK 4 REBATES

Block 4 helps you to calculate any tax rebates you may be entitled to. Rebates are amounts which reduce the tax payable you would have to pay on your taxable income. A rebate is not a tax refund.

(D) LOW INCOME REBATE

4(i) **LOW INCOME REBATE (Does not apply if your total income (Total C) exceeds \$20,000)**

Please tick what applies to your circumstances:

Your assessable Income is less than \$20,000 for the Income Year	<input type="checkbox"/> Yes	<input type="checkbox"/> No
You earn salary/wages other than self employed	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Your employment is for 20 hrs or more a week for at least 40 weeks	<input type="checkbox"/> Yes	<input type="checkbox"/> No
You received income from a work or activity where there is a source deduction payment	<input type="checkbox"/> Yes	<input type="checkbox"/> No

If you answered "Yes" to all of the questions above - proceed to the following.

4(i)(i) If your primary employment earning is not derived from employment in the Niue Public Service or statutory body, you are entitled to claim a maximum LIR amount of \$2000 **Claimed LIR \$2,000**

OR - For every other person;

4(i)(ii) If your income (Total C) is less than \$10,000, you are entitled to claim a maximum Low Income Rebate amount of \$1000 **OR Claimed LIR \$1,000**

4(i)(iii) If your income (Total C) is between \$10,000 but less than \$20,000 - go to pg 4 to calculate your Low Income Rebate **Claimed LIR**

(E) OTHER REBATES

4(ii) **PERSONAL REBATE Claim \$156**

4(iii) **CHURCH DONATIONS REBATE**
Claim rebate of 20 cents a dollar, maximum of \$100 (Please attach receipts)

4(iv) **DEPENDENT RELATIVE REBATE - Claim \$26 per Dependant**

Name of Dependant	Date of Birth	Relationship to you		
TOTAL OTHER REBATES CLAIMED [4(ii), 4(iii), 4(iv)]				TOTAL "E"

BLOCK 5 CALCULATION OF REFUND OR TAX TO PAY

This Block helps you to calculate and determine whether you will have a tax to pay or tax refund based on your income Tax on Total C; less rebates that you are entitled to and the tax credits you are already paid during the Tax Year

STEP 1:	ENTER	TAX ON TOTAL "C" FROM TAX TABLE (PAGE 4)		
STEP 2:	LESS	LOW INCOME REBATE "D" [4(i)(i) or 4(ii) or 4(i)(iii)]		
STEP 3:	BALANCE	(Step 1 Less Step 2)		
STEP 4:	LESS	TOTAL OTHER REBATES "E" [4(ii), 4(iii), 4(iv)]		
STEP 5:	BALANCE	(Step 3 Less Step 4)		
STEP 6:	LESS	TOTAL PAYE/TAX AND DEDUCTIONS		
THIS IS YOUR TAX REFUND (negative) OR TAX TO PAY (positive)				
IF YOU HAVE A TAX REFUND, STATE YOUR BANK ACCOUNT NO.				

(All refunds will be directly credited to your individual Bank Account)
Processing of returns will take at least 15 working days from the date the return is received by the Tax Office.

TAX TABLE FOR CALCULATION OF INCOME TAX & TABLE TO CALCULATE LOW INCOME REBATE

TOTAL INCOME BETWEEN:

\$0 - \$10,000		\$10,001 - \$20,000		\$20,001 +	
Income	Tax	Income	Tax	Income	Tax
10,000	1,000	20,000	3,000	\$20,000	\$3,000
9,000	900	19,000	2,800		
8,000	800	18,000	2,600	TAX EQUALS	
7,000	700	17,000	2,400	\$3,000 PLUS 30	
6,000	600	16,000	2,200	CENTS PER	
5,000	500	15,000	2,000	DOLLAR IN	
4,000	400	14,000	1,800	EXCESS OF	
3,000	300	13,000	1,600	\$20,000	
2,000	200	12,000	1,400		
1,000	100	11,000	1,200		
900	90	10,000	1,000		
800	80	900	180		
700	70	800	160		
600	60	700	140		
500	50	600	120		
400	40	500	100		
300	30	400	80		
200	20	300	60		
100	10	200	40		
90	9	100	20		
80	8	90	18		
70	7	80	16		
60	6	70	14		
50	5	60	12		
40	4	50	10		
30	3	40	8		
20	2	30	6		
10	1.0	20	4		
9	0.9	10	2		
8	0.8	9	1.8		
7	0.7	8	1.6		
6	0.6	7	1.4		
5	0.5	6	1.2		
4	0.4	5	1.0		
3	0.3	4	0.8		
2	0.2	3	0.6		
1	0.1	2	0.4		
		1	0.2		

TAX CALCULATOR	
INCOME	TAX
(Total "C" page 2)	
\$ _____ 000	_____
\$ _____ 00	_____
\$ _____ 0	_____
\$ _____	_____
TOTAL	_____
(Total Amount into Block 5, step 1, Page 3)	

LOW INCOME REBATE CALCULATION 4(i)(ili)	
Amount of assessable income of Taxpayer	Rebate
Income (Total C) more than \$10,000 but less than \$20,000	\$1,000 less 10 cents for each dollar of assessable income of the taxpayer in excess of \$10,000 and abated at \$20,000
e.g If total "C" Page 1 is \$15,500	Step 1: Total C less \$10,000 = Balance A $\$15,500 - \$10,000 = \$5,500$ Step 2: Balance A multiply by 10 cents = Balance B $\$5,500 \times 10 \text{ cents} = \550 Step 3: \$1,000 (max. LIR) less Balance B = Balance C $\$1,000 - \$550 = \$450$ \$450 (Balance C) is your Low Income Rebate

LOW INCOME REBATE WORKING OUT	
If Income at Total C is more than \$10,000 but less than \$20,000	
Step 1	_____ less \$10,000 = _____ Total C Balance "A"
Step 2	_____ multiply by 10 cents = _____ Balance "A" Balance "B"
Step 3	\$1,000 less _____ = _____ Balance "B" Balance "C"
Balance "C" is your Low Income Rebate - Enter UR, Total Din Block 5, Step 2	