GOVERNMENT OF THE REPUBLIC OF TRINIDAD AND TOBAGO
Ministry of Finance and the Economy, Inland Revenue Division

V2-12600INSP1

TAX RETURN FOR INSURANCE COMPANIES ONLY

Approved by the Board of Inland Revenue under Section 76 of the Income Tax Act, Chap. 75:01, as applied by Section 19 of the Corporation Tax Act, Chap. 75:02

2012

FORM 600 INS

REGISTRATION INFORMATION CHANGE

☐ CHANGE OF COMPANY INFORMATION

IDENTIFICATION SECTION

PLEASE PRINT IN BLOCK LETTERS NAME AND ADDRESS OF COMPANY IF DIFFERENT FROM ABOVE. **USE BLACK INK ONLY**

NAME OF COMPANY

NAME OF COMPANY (cont'd)

ADDRESS OF COMPANY (STREET NO. AND NAME)

CITY OR TOWN

COUNTRY

EMAIL ADDRESS

ADDRESS OF REGISTERED OFFICE (STREET NO. AND NAME)

CITY OR TOWN COUNTRY

MAILING ADDRESS IF DIFFERENT FROM ABOVE (STREET NO. AND NAME)

CITY OR TOWN COUNTRY

NATURE OF BUSINESS OR PRINCIPAL ACTIVITY

BIR File No.

VAT Registration No.

No. of Employees

Telephone No.

Fax No. of Business

Telephone No. of Managing Director

Fax No.

Accounting Period

From

D D M M Y Y Y Y

To

Registration No.

Date of Incorporation

D D M M Y Y Y Y

Tick the Appropriate Box

☐ Branch of Non-Resident Company ☐ Non-Resident Company ☐ Mutual Company ☐ Close Company

V2-12600INSP2

2012
FORM 600 INS

BIR Number

COMPUTATION OF CORPORATION TAX/BUSINESS LEVY DUE AND PAID

RELIEFS

To Nearest Dollar, Omit Cents/Commas

1	Chargeable Profits from Long-term Insurance Business (Page 5, Line 58)	**1**	
2	Tax Liability (Page 5, Line 65)	**2**	
3	Chargeable Profits from Other Than Long-term Business (Page 9, Line 15)	**3**	
4	Tax Liability (Page 9, Line 21)	**4**	
5	Other Net Income (Attach Schedule) See Instruction No. 3	**5**	
6	Tax Liability (25 % of Line 5)	**6**	
7	Total Chargeable Profits (Line 1 plus Lines 3 and 5)	**7**	
8	Total Tax Liability (Line 2 plus Lines 4 and 6)	**8**	
9	Venture Capital Credit	**9**	
10	Net Tax Liability (Line 8 minus Line 9)	**10**	
11	Business Levy Liability (Schedule O)	**11**	
12	(a) If Line 10 is greater than Line 11 - **Enter Corporation Tax Liability**	**12(a)**	
	(b) If Line 10 is equal to or less than Line 11 - **Enter Business Levy Liability**	**(b)**	

PAYABLE/REFUND

13	Corporation Tax Paid (Schedule Q)	**13**	
14	Business Levy Paid (Schedule Q)	**14**	
15	Total (Line 13 plus Line 14)	**15**	
16	If Line 12(a) or 12(b) is greater than Line 15 - (a) Enter Corporation Tax Payable	**16(a)**	
	(b) Enter Business Levy Payable	**(b)**	
17	If Line 12(a) or 12(b) is less than Line 15 - (a) Enter Corporation Tax Refund	**17(a)**	
	(b) Enter Business Levy Refund	**(b)**	

GENERAL DECLARATION

IT IS AN OFFENCE PUNISHABLE BY FINE AND/OR IMPRISONMENT TO MAKE A FALSE RETURN
PLEASE SIGN GENERAL DECLARATION

I, _____ declare that this is a true and correct Return of the whole of the

(Block Letters)

income or profits of .....

(Name of Company)

from every source whatsoever chargeable under the Corporation Tax Act, Chap. 75:02 and that the Schedules and Statements included in this Return are true and correct, and I further declare that I am authorized by the said Company to sign this Return on its behalf.

Given under my hand this _____ day of _____, 2013.

_____

Signature of Director or an Authorized Agent

FOR OFFICIAL USE ONLY

Place Date Received Stamp Here

V2-12600INSP3

2012
FORM 600 INS

BIR Number

SCHEDULE A

LONG-TERM INSURANCE BUSINESS

Ordinary Life Insurance and Annuity Business

To Nearest Dollar, Omit Cents/Commas

1. Income of Ordinary Life Assurance and Annuity Business (See Instruction No. 2)	**1**	
2. Less: Income of Approved Annuity Business (See Instruction No. 2)	**2**	
3. Less: Income exempt from tax in Trinidad and Tobago	**3**	
4. Income before deduction of expenses [Line 1 minus (Line 2 plus Line.3)]	**4**	
5. Deduct: Investment Expenses of Ordinary Life Assurance and Annuity Business [See Instruction 1 (III) (f)]	**5**	
6. Net Profits of Ordinary Life Assurance and General Anuuity Business.	**6**	
7. Deduct: Profits of Long-term Insurance transferred to shareholder's account (See Instruction No.2) ...	**7**	
8. Difference	**8**	

Tax Liability

9. If Line 7 is equal to zero - Line 6 @ 15% or	**9**	
10. If Line 7 is equal to Line 6 - Line 7 @ 25% or	**10**	
11. If Line 7 is less than Line 6 - Line 7 @ 25% plus Line 8 @ 15% or	**11**	
12. If Line 7 exceeds Line 6 - Line 6 @ 25% plus Line 8 (Grossed up @ 15%) @ 10%	**12**	
13. Deduct: (a) Tax Relief for losses brought forward [See Instruction No. 4 (a)]	**13 (a)**	
(b) Group Loss Relief [See Instruction No. 4 (a)]	**13 (b)**	
(c) Sum of Lines [13(a) plus 13(b)]	**13 (c)**	
14. Tax Liability for Ordinary Life Insurance and General Annuity Business (Enter on Page 5, Line 59)	**14**	

Industrial Life Insurance Business

15. Income of Industrial Life Insurance Business (See Instruction No. 2)	**15**	
16. Less: Income exempt from tax in Trinidad and Tobago	**16**	
17. Income before deduction of expenses	**17**	
18. Deduct: Investment Expenses of Industrial Life Insurance	**18**	
19. Net Profits of Industrial Life Insurance Business	**19**	
20. Deduct: Profits of Long-term Insurance Business transferred to shareholder's account (See Instruction No. 2)	**20**	
21. Difference	**21**	

SCHEDULE A

LONG-TERM INSURANCE BUSINESS- *Continued*

Tax Liability

To Nearest Dollar, Omit Cents/Commas

22. If Line 20 is equal to zero - Line 19 @ 15% or		**22**	
23. If Line 20 is equal to Line 19 - Line 20 @ 25% or		**23**	
24. If Line 20 is less than Line 19 - Line 20 @ 25% plus Line 21 @15% or		**24**	
25. If Line 20 exceeds Line 19 - Line 19 @ 25% plus Line 21 (Grossed @ 15%) @ 10%)		**25**	
26. Deduct: (a) Tax Relief for losses brought forward [See Instruction No. 4 (b)]	**26 (a)**		
(b) Group Loss Relief [See Instruction No. 4 (b)]	**26 (b)**		
(c) Sum of Lines [26(a) plus 26(b)]		**26 (c)**	
27. Tax Liability for Industrial Life Insurance Business (Enter on Page 5, Line 60)		**27**	

Bond Investment Business

28. Income of Bond Investment (See Instruction No. 2)	**28**	
29. Less: Income exempt from tax in Trinidad and Tobago	**29**	
30. Income before deduction of Expenses	**30**	
31. Deduct: Investment Expenses of Bond Investment Business	**31**	
32. Net Profit of Bond Investment Business	**32**	
33. Deduct: Profits of Long-term Insurance Business transferred to shareholder's account (See Instruction No.2)	**33**	
34. Difference	**34**	

Tax Liability

35. If Line 33 is equal to zero - Line 32 @ 15% or		**35**	
36. If Line 33 is equal to Line 32 - Line 33 @ 25% or		**36**	
37. If Line 33 is less than Line 32 - Line 33 @ 25% plus Line 34 @15% or		**37**	
38. If Line 33 exceeds Line 32 - Line 32 @ 25% plus Line 34 (Grossed @ 15%) @ 10%		**38**	
39. Deduct: (a) Tax Relief for losses brought forward [See Instruction No. 4 (c)]	**39 (a)**		
(b) Group Loss Relief [See Instruction No. 4 (c)]	**39 (b)**		
(c) Sum of Lines [39(a) plus 39(b)]		**39 (c)**	
40. Tax Liability for Bond Investment Business (Enter on Page 5, Line 61)		**40**	

SCHEDULE A

LONG-TERM INSURANCE BUSINESS- *Continued*

Non-Cancellable Sickness and Accident Business

To Nearest Dollar, Omit Cents/Commas

41. Income from Non-Cancellable Sickness and Accident Business (See Instruction No. 2)	**41**	
42. Less: Income exempt from tax in Trinidad and Tobago	**42**	
43. Income before deduction of Expenses	**43**	
44. Deduct: Investment Expenses of Non-Cancellable Sickness and Accident Insurance Business	**44**	
45. Net Profits of Non-Cancellable Sickeness and Accident Insurance Business	**45**	
46. Less: Profits of Long-term Insurance Business transferred to shareholder's account (See Instruction No.2)	**46**	
47. Difference	**47**	

Tax Liability

48. If Line 46 is equal to zero - Line 45 @ 15% or	**48**	
49. If Line 46 is equal to Line 45 - Line 46 @ 25% or	**49**	
50. If Line 46 is less than Line 45 - Line 46 @ 25% plus Line 47 @15% or	**50**	
51. If Line 46 exceeds Line 45 - Line 45 @ 25% plus Line 47 (Grossed up @ 15%) @ 10%	**51**	
52. Deduct: (a) Tax Relief for losses brought forward [See Instruction No. 4 (d)]	**52 (a)**	
(b) Group Loss Relief [See Instruction No. 4 (d)]	**52 (b)**	
(c) Sum of Lines [52(a) plus 52(b)]	**52 (c)**	
53. Tax Liability for Non-Cancellable Sickness and Accident Business (Enter on Page 5, Line 62)	**53**	

Chargeable Profits of Long-term Insurance

54. Ordinary Life Insurance and General Annuity Business (Line 6 or Line 7 whichever is greater)	**54**	
55. Industrial Life Insurance Business (Line 19 or Line 20 whichever is greater)	**55**	
56. Bond Investment Business (Line 32 or Line 33 whichever is greater)	**56**	
57. Non-Cancellable Sickness and Accident Business (Line 45 or Line 46 whichever is greater)	**57**	
58. Total [(Sum of Lines 54 to 57) (Enter on Page 2, Line 1)]	**58**	

Summation of Tax Liability

59. Tax Liability for Life Insurance and General Annuity Business (Line 14)	**59**	
60. Tax Liability for Industrial Life Insurance Business (Line 27)	**60**	
61. Tax Liability for Bond Investment Business (Line 40)	**61**	
62. Tax Liability for Non-Cancellable Sickness and Accident Business (Line 53)	**62**	
63. Total Tax Liability for Long-term Insurance Business (Total of Lines 59 to 62)	**63**	
64. Deduct: Double Tax Relief on Long-term Insurance Business (Schedule E)	**64**	
65. Tax Liability on Long-term Insurance Business [(Line 63 minus Line 64) (Enter on Page 2, Line 2)]	**65**	

2012
FORM 600 INS

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SCHEDULE A
COMPUTATION OF BRANCH PROFITS REMITTED OR DEEMED TO BE
FOR NON-RESIDENT COMPANIES ONLY

To Nearest Dollar, Omit Cents/Commas

(a) Net Profit after Corporation Tax	**(a)**	
(b) Net Premium Income (i.e. after deducting all premium expenses)	**(b)**	
(c) Total Line (a) plus (b)	**(c)**	
(d) Increase in Local Investments minus Interest required to maintain actuarial reserves	**(d)**	
(e) Re-invested locally $\frac{(d)}{(c)}$ x (a)	**(e)**	
(f) Deemed remitted profits for Withholding Tax, i.e. Line (a) minus Line (e) minus Interest required to maintain actuarial reserves	**(f)**	

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2012

FORM 600 INS

BIR Number

SCHEDULE B

LONG-TERM INSURANCE BUSINESS

(Please Complete All Schedules)

GENERAL AND INVESTMENT EXPENSES

To Nearest Dollar, Omit Cents/Commas

	Incurred During Year (1) $	Amount claimed as Investment Expenses (2) $	Basis of Allocation (See Instruction No. 5) (3)
Rent			
1. Head Office Rent			
2. Branch Office Rent			
3. Any Other (Please Specify)			
4. Total Rent			
Salaries, Wages and Allowances			
5. Head Office Employees' Salaries and Wages			
6. Branch Office Employees' Salaries and Wages			
7. Managers' and Agents' Salaries			
8. Directors' Remuneration (Total of Column 9, Schedule D)			
9. Any other (Please Specify)			
10. Total Salaries, Wages and Allowances			
Employees and Agents Welfare			
11. Contributions to Pension and Insurance Plans for Employees subject to provisions of Section 33 of the Income Tax Act, Chap. 75:01			
12. Contributions to Pension and Insurance Plans for Agents			
13. Unemployment Insurance Contributions and Social Security Taxes (Old Age)			
14. Cafeteria Expenses			
15. Other Employee Welfare			
16. Past-service Contributions to Pension Plans			
17. Any other (Please specify)			
18. Total Employees and Agents Welfare			
Professional Service Fees and Expenses			
19. Legal Fees and Expenses			
20. Inspection Report Fees			
21. Auditors' Fees			
22. Any other (Please specify)			
23. Total Professional and Service Fees and Expenses			
Miscellaneous Expenses			
24. Advertising			
25. Agency Conventions			
26. Books and Periodicals			

V2-12600INSP8

2012
FORM 600 INS
BIR Number

SCHEDULE B
LONG-TERM INSURANCE BUSINESS
(Please Complete All Schedules)
GENERAL AND INVESTMENT EXPENSES

To Nearest Dollar, Omit Cents/Commas

Miscellaneous Expenses-Continued	**Incurred During Year (1) $**	**Amount claimed as Investment Expenses (2) $**	**Basis of allocation (See Instruction No. 4) (3)**
27. Bureau and Association Dues	.....	.....	.....
28. Collection and Bank Charges	.....	.....	.....
29. Commission on Mortgages	.....	.....	.....
30. Custody of Securities	.....	.....	.....
31. Insurance (Except on Real Estate)	.....	.....	.....
32. Postage and Telecommunication	.....	.....	.....
33. Printing and Stationery	.....	.....	.....
34. Office Furniture	.....	.....	.....
35. Rental of Equipment and General Office Maintenance	.....	.....	.....
36. Travelling Expenses, Head Office	.....	.....	.....
37. Travelling Expenses, Branch Office	.....	.....	.....
38. Sundry Agency and Miscellaneous Expenses	.....	.....	.....
39. Any other (Please Specify)	.....	.....	.....
40. Total Miscellaneous Expenses	.....	.....	.....
Real Estate Expenses, excluding Taxes			
41. Real Estate Expenses	.....	.....	.....
42. Any other (Please Specify)	.....	.....	.....
43. Total Real Estate Expenses, excluding Taxes	.....	.....	.....
Other Deductions			
44. Scholarship Allowance	.....	.....	.....
45. (a) Art and Culture, Sportsmen, Sporting Activities, Audio, Visual or Video Production Allowance	.....	.....	.....
(b) Covenanted Donation to Charity	.....	.....	.....
46. Child Care or Homework Facility	.....	.....	.....
47. (a) Wear and Tear	.....	.....	.....
(b) Balancing Allowance	.....	.....	.....
(c) Less: Balancing Charge	.....	.....	.....
48. Total Other Deductions	.....	.....	.....
49. GRAND TOTAL	.....	.....	.....
50. Less: Investment Expenses	.....	.....	.....
51. Total General Expenses (i.e. excluding Investment Expenses)	.....	.....	.....

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SCHEDULE C

TAX COMPUTATION
INSURANCE BUSINESS OTHER THAN LONG-TERM

To Nearest Dollar, Omit Cents/Commas

1. Gross Premiums	1		
2. Less: Premiums returned to policyholders plus paid on reinsurance	2		
3. Net Premiums		3	
4. Add: Interest	4		
5. Other Income (Attach Schedule)	5		
6. Reserve for unexpired risks at the beginning of accounting period	6		
7. Total (Lines 4 to 6)		7	
8. Total Income (Line 3 plus Line 7)		8	

Deductions

9. Net Claims (See Schedule N)	9		
10. Administrative Expenses (Attach Schedule)	10		
11. Proportion of Head Office Expenses (If a branch of a non-resident company)	11		
12. Reserve for unexpired risks at the end of the accounting period	12		
13. Allowance for Contribution to Catastrophe Reserve Fund (See Schedule L)	13		
14. Total deductions (Lines 9 to 13)		14	
15. Chargeable Profits (Line 8 less Line 14) (Enter on Page 2, Line 3)		15	

Tax Liability

16. Total Tax (25% of Line 15)		16	
17. Tax Relief for losses brought forward (See Instruction No. 4)	17		
18. Double Tax Relief (Schedule E, Col. 8)	18		
19. Group Loss Relief (Schedule J)	19		
20. Total Relief (Lines 17 to 19)		20	
21. Tax Liability (Line 16 minus Line 20) (Enter on Page 2, Line 4)		21	

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2012
FORM 600 INS
BIR Number

SCHEDULE D

REMUNERATION OF DIRECTORS (CLOSE COMPANIES ONLY)
(See Instruction No. 6)

To Nearest Dollar, Omit Cents/Commas

Name of Director	Director's BIR No.	Time devoted to business (Part Time/Whole Time)	State if Director is a Full-time Employee of Company	Ordinary Share Capital owned by Director and Associates	% Issued Ordinary Share Capital owned by Director and Associates	Director's Fee	Other Remuneration	Total Remuneration allowed as deduction
(1)	(2)	(3)	(4)	(5) $	(6) %	(7) $	(8) $	(9) $

Enter Total of Column (9) on Page 7, Schedule B, Line 8, and or Page 9, Schedule C, Line 10 as appropriate.

SCHEDULE E
DOUBLE TAX RELIEF
(See Instruction No. 7)

To Nearest Dollar-Omit Cents/Commas

Name of Company or Person from whom income is received (grouped according to Country)	Type of Income (Dividends, Interest, Royalties, Rent, etc.)	% of the Issued Shares of Voting Stock of the Paying Company owned by the Receiving Company, where applicable	Gross Income before Deduction of Tax in Foreign Country	Tax paid in Foreign Country	Rate of Tax in Foreign Country	Relief Claimed Long-term	Relief Claimed Other Than Long-term
(1)	(2)	(3) %	(4) $	(5) $	(6) %	(7) $	(8) $
Enter Total of Column (7) on Page 5, Line 64. Enter Total of Column (8) on Page 9, Line 18.					TOTAL $		

SCHEDULE F
EXPENDITURE ON CONSTRUCTION OR SETTING UP OF CHILD CARE OR HOMEWORK FACILITY

(See Instruction No. 8)

To Nearest Dollar, Omit Cents/Commas

Location of Facility (1)	Completion Date (2)	Expenditure Incurred (3)	Deduction Claimed (not exceeding $500,000 each) (4)	Expenditure over $500,000 Col. (3) minus Col. (4) (5)

Enter Total Column (4) up to a maximum amount of $3,000,000 on Page 8, Schedule B, Line 46 and/or Page 9, Schedule C, Line 10 as appropriate.
Enter Total of Column (5) in Schedule G, Line 4.

SCHEDULE G
WEAR AND TEAR ALLOWANCE

(See Instruction No. 9)

To Nearest Dollar, Omit Cents/Commas

		CLASS A	CLASS B	CLASS C	CLASS D	OTHER CLASS	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Wear and Tear Rate	10%	25%	33.3%	40%		
		$	$	$	$	$	$
2	Written Down Value of Plant and Machinery at beginning of Accounting period						
3	Written Down Value of Buildings at beginning of Accounting period						
4	Additions						
5	Subtotal [Lines (2) to (4)]						
6	Disposal Proceeds						
7	Subtotal [Lines (5) minus Line (6). If Line (6) is greater than Line (5) Enter '0']						
8	Wear and Tear [Line (1) x Line (7)]						
9	Written Down Value at end of Accounting Period [Line (7) minus Line (8)]						

SUMMARY OF ALLOWANCES

To Nearest Dollar, Omit Cents/Commas

(a) Wear and Tear Allowance [Line 8, Column (7)] ... ...

(b) Less amount relating to non-qualifying use or time ... ...

(c) Wear and Tear Allowance claimed [(a) minus (b)] ... ...

Enter Line (c) on Page 8, Schedule B, Line 47 (a) and/or Page 9, Schedule C, Line 10 as appropriate.

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2012

FORM 600 INS

BIR Number

SCHEDULE H

BALANCING ALLOWANCES AND CHARGES

(See Instruction No. 10)

To Nearest Dollar, Omit Cents/Commas

	Written Down Value prior to Disposal	Disposal Proceeds	Balancing Charge [(where Column 3) is **greater than Column (2)]**	*Balancing Allowance [(where Column 2) is **greater than Column (3)]**
			Column (3) minus Column (2)	Column (2) minus Column (3)
(1)	(2)	(3)	(4)	(5)
	$	$	$	$
CLASS A				
CLASS B				
CLASS C				
CLASS D				
OTHER CLASS				
TOTAL $				

* Balancing Allowance is granted only where there are no assets remaining in the Class.

Enter Total Balancing Allowance on Page 8, Schedule B, Line 47 (c) or Page 9, Schedule C, Line 10 as appropriate.
Enter Total Balancing Charge on Page 8, Schedule B, Line 47 (d) or on Page 9, Schedule C, Line 5 as appropriate.

SCHEDULE I

VENTURE CAPITAL CREDIT

(See Instruction No. 11)

To Nearest Dollar, Omit Cents/Commas

Venture Capital Company in which Investment is held (1)	Amount of Investment (2) $	Rate of Tax in year of Investment (3) %	Venture Capital Credit Col. (2) x Col. (3) (4) $	Credit brought forward (5) $	Credit Claimed (6) $	Credit to be carried forward Col. (4) + Col. (5) - Col. (6) (7) $
Enter Total of Col. (6) on Page 2, Line 9						

SCHEDULE J

GROUP LOSS RELIEF

(See Instruction No. 12)

To Nearest Dollar, Omit Cents/Commas

Name of Surrendering Company and B.I.R. File Number	Accounting Period for which relief is claimed by Surrendering Company	Trading Loss Surrendered	
		Long-term $	Other than Long-term $

Name of Claimant Company and B.I.R. File Number	Accounting Period for which relief is claimed by Claimant Company	Chargeable Profits of Claimant Company utilized by Group Relief	
		Group Loss Relief	
		Long-term	Other than Long-term

Enter Group Loss Relief on Page 3, Line 13(b); Page 4, Lines 26(b) and 39(b); Page 5, Line 52(b) or Page 9, Schedule C, Line 19 as applicable.

SCHEDULE K

ART AND CULTURE, SPORTSMEN, SPORTING ACTIVITY, AUDIO, VISUAL OR VIDEO PRODUCTION ALLOWANCE

(See Instruction No. 13)

To Nearest Dollar, Omit Cents/Commas

Category of Sponsorship (1)	Actual Expenses Incurred (2) $	[150% of Column (2)] (3) $	Allowance Greater of Columns (2 and 3) (4) $
Art and Culture			
Sportsmen/Sporting Activities			
Audio, Visual/Video Production			
TOTAL of Column (4) Limited to $2,000,000			

Enter Allowance of [Total of Column (4)] on Page 8, Schedule B, Line 45(a) or Page 9, Schedule C, Line 10 as appropriate.

SCHEDULE L

CATASTROPHE RESERVE FUND

(See Instruction No. 14)

		To Nearest Dollar, Omit Cents/Commas
1. Premiums Derived from Property Insurance Business	1	
2. Less: Reinsurance Premiums for Catastrophe Risk Reinsurance	2	
3. Net Written Premiums Income	3	
4. Contribution to Catastrophe Reserve Fund (Limited to 20 per cent of Line 3)	4	
5. Allowable Credit (Enter on Page 9, Schedule C, Line 13)	5	

SCHEDULE M

ASSETS HELD IN THE STATUTORY FUND (ATTACH SCHEDULE)

(See Instruction No. 15)

Description of Assets (1)	Year of Maturity (2)	Interest Rate (3) %	Par Value (4) $	Market Value (5) $	Income for Period (6) $

SCHEDULE N

NET CLAIMS (OTHER THAN LONG-TERM BUSINESS)

(See Instruction No. 16)

		To Nearest Dollar-Omit Cents/Commas
1. Claims paid during the year	1	
2. Less: Amount received under reinsurance	2	
3. Net Claims paid	3	
4. Add: Reserve for outstanding claims at the end of the period	4	
5. Less: Reserve for outstanding claims at the beginning of the period	5	
6. NET TOTAL CLAIMS (Transfer to Schedule C, Page 9, Line 9)	6	

V2-12600INSP15

2012

FORM 600 INS

BIR Number

SCHEDULE O

STATEMENT OF BUSINESS LEVY LIABILITY AND COMPUTATION OF INTEREST ON SHORT PAYMENTS

(See Instruction No. 17)

(THIS SCHEDULE MUST BE COMPLETED)

Date of Incorporation of Business ...../...../.....
(dd mm yyyy)

To Nearest Dollar, Omit Cents/Commas

Quarters (1)	Actual Gross Sales/ Receipts for 2012 (Jan. to Dec.) (2)	Business Levy Liability [0.2% of Column (2)] (3)	Tax Offset [Limited to amount in Column (3)] (4)
Jan. to Mar.			
April to June			
July to Sept.			
Oct. to Dec.			
TOTAL ...			
Total Business Levy Liability Enter on Page 2, Line 11.			

Quarters	Business Levy Paid (5)	Compute 90% of Col (3) (6)	Compute 10% of Col. (3) for the previous quarter (7)	Minimum Payment Due Col. (6) + Col.(7) (8)	Short Payments Col (8) minus Col. (4) + Col. (5) (9)
Jan. to Mar.					
April to June					
July to Sept.					
Oct. to Dec.					
TOTAL ...					

NOTE: Interest must be calculated at 20% per annum from the date following the end of quarter when the Business Levy Liability became due to 30th April, 2013 or to the date of payment whichever is the earlier.

*** For the 2nd, 3rd and 4th quarters, compute 10% of Column (3) of the previous quarter and insert it in this column.**

For example: compute 10% of the 1st. quarter (January to March) and insert the amount in this column against the 2nd quarter (April to June).

V2-12600INSP16

2012

FORM 600 INS

BIR Number

SCHEDULE P
STATEMENT OF GREEN FUND LEVY LIABILITY AND COMPUTATION OF INTEREST ON SHORT PAYMENTS

(See Instruction No. 18)

(THIS SCHEDULE MUST BE COMPLETED)

To Nearest Dollar, Omit Cents/Commas

Quarters (1)	Actual Gross Sales/Receipts for 2012 (Jan. to Dec.) (2)	Green Fund Levy Liabilty [0.1% of Column (2)] (3)
Jan. to Mar.		
April to June		
July to Sept.		
Oct. to Dec.		
TOTAL		
Total Green Fund Levy Liability		

Quarters	Green Fund Levy Paid (4)	Compute 90% of Col (3) (5)	*Compute 10% of Col (3) for the previous quarter (6)	Minimum Payment Due Col. (5) + Col. (6) (7)	Short Payments Col. (7) minus Col. (4) (8)
Jan. to Mar.					
Apr. to Jun.					
July to Sept.					
Oct. to Dec.					
TOTAL ...					

Note: Interest must be calculated at 20% per annum from the date following the end of the quarter when the Green Fund Levy Liability became due to 30th April, 2013 or to the date of payment whichever is the earlier.

*** For the 2nd, 3rd and 4th quarters, compute 10% of Column (3) of the previous quarter and insert it in this column. For example: compute 10% of the 1st quarter (January to March) and insert the amount in this column against the 2nd quarter (April to June).**

GREEN FUND LEVY PAYABLE/REFUND

If Column (3) is greater than Column (4), enter Green Fund Levy Payable		If Column (3) is less than Column (4), enter Green Fund Levy Refund	

2012
FORM 600 INS
BIR Number

SCHEDULE Q
INSTALLMENTS PAID IN RESPECT OF CORPORATION TAX/BUSINESS LEVY AND GREEN FUND LEVY FOR THE YEAR OF INCOME 2012

To Nearest Dollar, Omit Cents/Commas

	Corporation Tax (1)			Business Levy (2)			Green Fund Levy (3)		
Quarters	Date Paid	Receipt No.	Amount $	Date Paid	Receipt No.	Amount $	Date Paid	Receipt No.	Amount $
Jan. - Mar.									
April - June									
July - Sept									
Oct - Dec									
Other Payments in respect of 2012 Liability									
Total Instalments Paid (Enter amount on, Page 2, Line 13)				TOTAL (Enter amount on Page 2, Line 14)			TOTAL		

SCHEDULE R
INSURANCE PREMIUM TAX PAYMENTS FOR ACCOUNTING PERIOD

Month	Date Paid	Receipt No.	Amount ($)	Month	Date Paid	Receipt No.	Amount ($)