

ATTACHMENT 7 -

**Manual for the
National Tax Equivalent Regime
January 2022
(Version 12)**

[History:

Version 1 of the Manual released in June 2001
Version 2 of the Manual released in July 2002
Version 3 of the Manual released in March 2004
Version 4 of the Manual released in February 2005
Version 5 of the Manual released in January 2006
Version 6 of the Manual released in January 2008
Version 7 of the Manual released in March 2010
Version 8 of the Manual released in February 2012
Version 9 of the Manual released in April 2014
Version 10 of the Manual released in April 2016
Version 11 of the Manual released in October 2019]

[Archived:

History notes for amendments to the Manual made by Versions 2, 3, 4, 5 & 6 have been archived. For the wording of these history notes, see Version 8.]

ATTACHMENT 7

NTER ANNUAL RETURN

The NTER annual return will be identical to the 'C' return for companies except that it will be headed as an NTER tax equivalent return.

The Commissioner will issue an NTER 'C' return form for each NTER income year.