



REPUBLIC OF NAURU

BUSINESS TAX (AMENDMENT) ACT 2016

No. 43 of 2016

An Act to amend the *Business Tax Act 2016*

Certified: 8th September 2016

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Enacted by the Parliament of Nauru as follows:

1 Short title

This Act may be cited as the *Business Tax (Amendment) Act 2016*.

2 Commencement

This Act commences upon certification by the Speaker.

3 Amendment of Business Tax Act 2016

The *Business Tax Act 2016* is amended by the provisions of this Act.

4 Amendment of section 48

Section 48(1) is amended by omitting the current subsection and substituting with the following:

- (1) An amount is exempt from tax to the extent provided for under a provision in an agreement entered into by the Government during the period 24 months prior to the commencement date of this Act.