



REPUBLIC OF NAURU

EMPLOYMENT AND SERVICES TAX (AMENDMENT TO SCHEDULE) REGULATIONS 2018

SL No. 16 of 2018

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Cabinet makes the following Regulations under section 29 of the *Employment and Services Tax Act 2014*:

1 Citation

These Regulations may be cited as the *Employment and Services Tax (Amendment to Schedule) Regulations 2018*.

2 Commencement

These Regulations commence on 1 July 2018.

3 Amendment of the Employment and Services Tax Act 2014

These Regulations amend the Employment and Services Tax Act 2014.

4 Amendment of Schedule

The Schedule of the Act is omitted and substituted with the following:

SCHEDULE

Sections 11 and 12

RATES OF TAX

(1) The rate of employment tax applicable to a resident individual is:

(a) for a monthly pay period:

Monthly Employment Income	Rate
\$0 – \$8,400	0%
Above \$8,400	20%

(b) for a fortnightly pay period:

Fortnightly Employment Income	Rate
\$0 – \$3,870	0%
Above \$3,870	20%

(c) for a weekly pay period:

Weekly Employment Income	Rate
\$0 – \$1,935	0%
Above \$1,935	20%

(d) for an employee with a pay period other than monthly, fortnightly or weekly, the rate or rates advised by the Secretary to the employer of the employee under section 17(3).

(2) The rate of employment tax applicable to a non-resident individual:

(a) for any individual who is employed by the Republic as an expatriate employee:

Per annum Employment Income	Rate
\$0 – \$20,000	0%
Above \$20,000	20%

(b) for any other individual is 20%.

(3) The rate of services tax:

(a) for a non-resident individual providing services to the Republic is:

Per annum Services Income	Rate
\$0 – \$20,000	0%
Above \$20,000	20%

(b) for any other independent service provider is 20%.