



REPUBLIC OF NAURU

Revenue Administration Regulations 2016

SL No. 28 of 2016

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Cabinet makes the following regulations under section 84 of the *Revenue Administration Act 2014*:

1 Short Title

These Regulations may be cited as the *Revenue Administration Regulations 2016*.

2 Commencement

These Regulations commence on the day they are notified in the Gazette.

3 Definitions

- (1) In these Regulations, '**Act**' means the *Revenue Administration Act 2014*.
- (2) A term used in these Regulations has the same meaning as in the Act unless the context requires otherwise.

4 Documentary Evidence of Identity

- (1) An application for a taxpayer identification number ("TIN") by an individual must be accompanied by any of the following as documentary evidence of identity:
 - (a) a certified copy of the personal information page of the individual's current Nauru or foreign passport;
 - (b) a certified copy of the personal information page of the individual's current Nauru driver's licence;
 - (c) a certified copy of the personal information page of the individual's current foreign driver's licence provided it includes a photograph of the individual.
 - (d) a certified copy of the individual's birth certificate with a current photo;
or
 - (e) such other evidence as the Secretary may specify.
- (2) An application for a TIN by an incorporated company must be accompanied by the certificate of incorporation or registration of the company.
- (3) An application for a TIN by a partnership must be accompanied by the partnership deed.
- (4) An application for TIN by any other body of persons must be accompanied by the certificate of registration, or other document of formation or creation.

- (5) An application for a TIN by a trust must be accompanied by the deed of settlement or other document evidencing the creation of the trust.

5 Biometric Information

- (1) The Secretary may require an individual applying for a TIN to provide biometric information so as to:
- (a) ensure the proper identification of the individual; or
 - (b) counteract identity theft or fraud.
- (2) In this Regulation, “biometric information”, in relation to an individual, means biological data to authenticate the identity of the individual, and may include the following:
- (a) facial recognition;
 - (b) fingerprint recognition;
 - (c) vocal recognition;
 - (d) iris or retina recognition.