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Nauru

G.N.No. 479/2019

**EMPLOYMENT AND SERVICES TAX (AMENDMENT TO SCHEDULE)
No. 2 REGULATIONS 2019**

SL No.13 of 2019

Notified:

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G.N.No. 479/2019 (Cont'd)

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) No.2 Regulations 2019*.

2 Commencement

These Regulations commence on 1st July 2019.

3 Amendment of the Employment and Services Tax Act 2014

These Regulations amend the *Employment and Services Tax Act 2014*.

4 Amendment of Schedule

Paragraph (3) of the Schedule of the Act is amended by:

(a) inserting a new subparagraph (b):

‘(b) for non-resident individuals providing services to the Republic where annual services income is:

(i) 0 - \$20,000.00 – rate is 0%; and

(ii) above \$20,000.00 – rate is 20%; and’; and

(b) renumbering the current subparagraph (b) as subparagraph (c).

Paragraph (3) now reads:

‘(3) The rates of services tax are:

(a) for non-resident persons providing services to or in connection with the Regional Processing Centre is 30% ;

(b) for non-resident individuals providing services to the Republic where annual services income is:

(i) 0 - \$20,000.00 – rate is 0%; and

(ii) above \$20,000.00 – rate is 20%; and

(c) for any other non-resident person providing services is 20%.’