



REPUBLIC OF NAURU

Revenue Administration (Amendment) Act 2016

No. 13 of 2016

An Act to amend the *Revenue Administration Act 2014*

Certified: 10th March 2016

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Enacted by the Parliament of Nauru as follows:

1 Short title

This Act may be cited as the *Revenue Administration (Amendment) Act 2016*.

2 Commencement

This Act commences upon certification by the Speaker.

3 Amendment of Revenue Administration Act 2014

The *Revenue Administration Act 2014* is amended by the provisions of this Act.

4 Insert new section 46A

46A Implementation of administrative assistance agreements

- (1) The Minister may, on behalf of the Government, enter into, amend, or terminate an administrative assistance agreement with a foreign government or governments.
- (2) If there is any conflict between the terms of an administrative assistance agreement having legal effect in Nauru and a tax law, the administrative assistance agreement prevails.
- (3) If a tax treaty or administrative assistance agreement having legal effect in Nauru provides for exchange of information, or reciprocal assistance in the recovery of tax or the service of process, the Secretary must use the powers available under this Act or any other law to meet Nauru's obligations under the treaty or agreement on the basis that a reference in this Act or other law:
 - (a) to "tax", includes a foreign tax to which the exchange of information or reciprocal assistance relates;
 - (b) to "unpaid tax", includes an amount specified in paragraph (a) that has not been paid by the due date;
 - (c) to "taxpayer", includes a person liable for an amount specified in paragraph (a); and
 - (d) to "tax law", includes the law under which a foreign tax specified in paragraph (a) is imposed.
- (4) In this section:

'administrative assistance agreement' means a tax information exchange agreement or other international agreement for mutual administrative assistance in relation to taxation matters;

'international agreement' means an agreement between the Government of Nauru and a foreign government or governments; and

'tax treaty' means an international agreement relating to the avoidance of double taxation and the prevention of fiscal evasion.