



REPUBLIC OF NAURU

# REVENUE ADMINISTRATION (AMENDMENT) BILL 2020

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No. of 2020

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A Bill for an Act to amend the *Revenue Administration Act 2014*.

Certified: [ ]

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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 2020*.

**2 Commencement**

This Act commences on certification of the Speaker.

**3 Amendment of the Revenue Administration Act 2014**

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

**4 Amendment of Section 9**

Section 9(1) is amended by:

(a) deleting the fullstop immediately after the word 'law' in paragraph (b) and inserting a semicolon;

(b) inserting a new paragraph (c) immediately after paragraph (b) as follows:

'(c) any other person if requested to do so by the Secretary.'

**5 Amendment of Section 66A**

Section 66A is amended:

(a) in subsection (1)(a), by deleting '(3A)' where it appears and substituting '(5)'; and

(b) in subsection (1)(b), by deleting the word '*the*' immediately before the word '*vary*'.