



REPUBLIC OF NAURU

EMPLOYMENT AND SERVICES TAX (AMENDMENT) BILL 2016

No. 51 of 2016

A Bill for an Act to amend the Employment and Services Tax 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 *Employment and Services Tax (Amendment) Act 2016*.

2 Commencement

This Act commences upon certification by the Speaker.

3 Amendment of Employment and Services Tax Act 2014

The Employment and Services Tax Act 2014 is amended by the provisions of this Act.

4 Amendment of section 7

Section 7 of the Act is amended by:

- (a) deleting the word 'or' at the end of paragraph (a);
- (b) deleting the full stop at the end of paragraph (b);
- (c) inserting the following words after 'refugee' in paragraph (b):
 'or an asylum seeker within the meaning in the Refugee Convention Act 2012'
- (d) inserting a new paragraph (c) as follows:
 - (c) the individual is married to an individual who is a resident individual under paragraph (a).

5 Amendment of section 13

Section 13(1)(d)(iii) is amended by omitting the words 'the agreement comes into effect'

And substituting with the words

'the date of Cabinet's written concurrence with the exemption provision'.