



REPUBLIC OF NAURU

# EMPLOYMENT AND SERVICES TAX (AMENDMENT) BILL 2020

---

No. of 2020

---

A Bill for an Act to amend the *Employment and Services Tax Act 2014*.

Certified: [ ]

## Table of Contents

1	Short title .....	1
2	Commencement.....	1
3	Amendment of the Employment and Services Tax Act 2014 .....	1
4	Amendment of Section 12.....	1
5	Amendment of Section 18.....	1
6	Amendment of Section 24.....	1
7	Amendment of Section 26.....	1

Enacted by the Parliament of Nauru as follows:

**1 Short title**

This Act may be cited as the *Employment and Services Tax (Amendment) Act 2020*.

**2 Commencement**

This Act commences on certification of the Speaker.

**3 Amendment of the 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 12**

Section 12 is amended by deleting the word '*non-resident*' where it appears in subsections (1) and (4).

**5 Amendment of Section 18**

Section 18 is amended by deleting the word '*non-resident*' where it appears.

**6 Amendment of Section 24**

Section 24(2)(a) is amended by deleting the word '*non-resident*' where it appears.

**7 Amendment of Section 26**

Section 26 is amended by deleting the word '*non-resident*' where it appears in subsections (2) and (3).