

REPUBLIC OF NAURU

EMPLOYMENT AND SERVICES TAX (AMENDMENT) BILL 2020

SECOND READING SPEECH

Honourable Martin Hunt MP

4 June 2020

Mr Speaker Sir,

I introduce to the House today the *Employment and Services Tax (Amendment) Bill 2020*.

Mr Speaker, this Bill will ensure that the intended outcomes of the *Employment and Services Tax Act 2014* are achieved.

Sir, this Bill will make some technical changes to the provisions of the Act by removing any doubt, ambiguity or unintended consequences in the interpretation and application of the Act.

Mr Speaker, this Bill will serve to ensure that the necessary legislative framework is in place and that it reflects best practice in the application of the Act so that its intended outcomes are fairly achieved.

Mr Speaker, the explanatory memorandum details the provisions of the Bill. Sir, I request that the explanatory memorandum be read and recorded in the Hansard Reports.

I commend the Bill to the House.