

REPUBLIC OF NAURU

TELECOMMUNICATIONS SERVICE TAX (AMENDMENT) No. 2 BILL 2016

SECOND READING SPEECH

Honorable David Adeang M.P.

3rd November 2016

Mr. Speaker Sir,

I have the pleasure of introducing to the House today a Bill for the *Telecommunications Service Tax (Amendment) No.2 Act 2016*.

This Bill once passed, will see the inclusion of the *Telecommunications Service Tax Act 2009* as a “tax law” for the purposes of the *Revenue Administration Act 2014*. This will more clearly align the provisions of the *Telecommunications Service Tax Act* with the *Revenue Administration Act*, which provides general rules for the collection and recovery of taxes covered by that Act.

Mr Speaker, this Bill will also make some technical corrections to the *Telecommunications Service Tax Act 2009*.

It is essential that the legislative framework in place in the Republic of Nauru, serves the purposes for which it was intended, and provides the proper authority for the enforcement of the laws.

Mr. Speaker, once law, these amendments will strengthen the Act and serve to ensure that the necessary legislative framework is indeed in place and provide the necessary authority for the administration and enforcement of the *Telecommunications Services Tax Act 2014*.

Mr Speaker, accompanying the Bill is an explanatory memorandum that describes in detail the provisions of the Bill.

I commend the Bill to the House.