

REPUBLIC OF NAURU GOVERNMENT GAZETTE PUBLISHED BY AUTHORITY EXTRAORDINARY

_____ No. 33

10th February, 2023

Nauru -------

G.N.No. 179/2023

EMPLOYMENT AND SERVICES TAX (AMENDMENT TO SCHEDULE) REGULATIONS 2023

SL No. 3 of 2023

Notified:10th February, 2023

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G.N.No. 179/2023 (Cont'd)

The Cabinet makes the following Regulations under Section 29 of the Employment and Services Tax Act 2014:

Citation 1

These Regulations may be cited as the Employment and Services Tax (Amendment to Schedule) Regulations 2023.

Commencement 2

These Regulations are deemed to have commenced on 1 July 2022.

3 Amendment of the Employment and Services Tax Act 2014

These Regulations amend the Employment and Services Tax Act 2014.

Amendment of Schedule 4

The Schedule is amended by:

deleting paragraph (1) and substituting the following: (a)

'(1) The rates of employment tax applicable to a resident individual are:

(a) for a monthly pay period:

Monthly Employment Income	Rate
\$0-\$9,240	0%
Above \$9,240	20%

(b) for a fortnightly pay period:

Fortnightly Employment Income	Rate
\$0-\$4,257	0%
Above \$4,257	20%

(c) for a weekly pay period:

Weekly Employment Income	Rate
\$0 - \$2,129	0%
Above \$2,129	20%

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- (d) for an employee with a pay period other than monthly, fortnightly or weekly, the rate or rates advised by the Secretary to the employer of the employee under Section 17(3).'; and
- (b) deleting paragraph (3) and substituting the following:
 - (3) The rates of services tax applicable to a resident individual are:
 - (a) for a monthly payment period:

Monthly Services Income	Rate
\$0 - \$9,240	0%
Above \$9,240	20%

(b) for a fortnightly payment period:

Fortnightly Services Income	Rate
\$0-\$4,257	0%
Above \$4,257	20%

(c) for a weekly payment period:

Weekly Services Income	Rate
\$0 - \$2,129	0%
Above \$2,129	20%'