



REPUBLIC OF NAURU

BUSINESS TAX (AMENDMENT OF SCHEDULE 1) REGULATIONS 2024

SL No. 22 of 2024

Notified: 28 June 2024

Table of Provisions

1	Citation.....	2
2	Commencement.....	2
3	Amendment of Schedule 1 of the Business Tax Act 2016	2
4	Amendment of Item (1)(b).....	2
5	Amendment of Item (1)(c)	2
6	Amendment of Item (1)(d).....	3
7	Amendment of Item (1)(e).....	3
8	Insertion of new Item (1)(e).....	3
9	Amendment of Item (2)	3
10	Amendment of Item (3)	4
11	Insertion of new Item (5)	4

The Cabinet makes the following Regulations under Section 46 of the *Business Tax Act 2016*:

1 Citation

These Regulations may be cited as the *Business Tax (Amendment of Schedule 1) Regulations 2024*.

2 Commencement

These Regulations commence on 1 July 2024.

3 Amendment of Schedule 1 of the Business Tax Act 2016

Schedule 1 of the *Business Tax Act 2016* is amended by these Regulations.

4 Amendment of Item (1)(b)

Item (1)(b) is deleted and substituted as follows:

‘(b) for a partnership, is:

With solely Nauruan resident partners	20% on taxable income remaining after deducting \$250,000 in respect of each Nauruan resident partner
Any other partnership conducting business in Nauru in connection with the Regional Processing Centre	30%
Any other partnership	20%’

5 Amendment of Item (1)(c)

Item (1)(c) is deleted and substituted as follows:

‘(c) for a trust is:

With solely Nauruan resident beneficiaries	20% on taxable income remaining after deducting \$250,000 in respect of each Nauruan resident beneficiary
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Any other trust conducting business in Nauru in connection with the Regional Processing Centre	30%
Any other trust	20%'

6 Amendment of Item (1)(d)

Item (1)(d) is amended by:

- (a) inserting a new Category D as follows:

Category D: Resident company controlled by a non-resident person associate conducting business in Nauru in connection with the Regional Processing Centre	30%
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- (b) renumbering the current Category D as Category E; and
(c) inserting a new Category F as follows:

Category F: Non-resident company conducting business in Nauru through a Permanent Establishment in connection with the Regional Processing Centre	30%
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7 Amendment of Item (1)(e)

Item (1)(e) is renumbered as item (f).

8 Insertion of new Item (1)(e)

A new Item (1)(e) is inserted as follows:

'(e) for any other non-resident person conducting business in Nauru in connection with the Regional Processing centre, is 30%.'

9 Amendment of Item (2)

Item (2) is amended by deleting '2.5%' and substituting with '3.5%'

10 Amendment of Item (3)

Item (3) is deleted and substituted as follows:

'(3) The rate of non-resident tax is:

For any resident company controlled by a non-resident person associate conducting business in Nauru in connection with the Regional Processing Centre	30%
For any non-resident company conducting business in Nauru through a Permanent Establishment in connection with the Regional Processing Centre	30%
For any other non-resident person conducting business in Nauru in connection with the Regional Processing Centre	30%
For any other person	20%

11 Insertion of new Item (5)

A new Item (5) is inserted as follows:

'(5) The term '**Regional Processing Centre**' has the same meaning given under the *Asylum Seekers Regional processing Centre) Act 2012* and *Nauru (RPC) Corporation Act 2017*.'