



REPUBLIC OF NAURU

DEPARTMENT OF FINANCE

EMPLOYMENT AND SERVICES TAX ACT 2014

Employment and Services (Tax Exemption) Notice 2015

S.L No. 9

Notified: 7 July 2015

Cabinet, acting in accordance with powers vested by section 13(1)(d) of the *Employment and Services Tax Act 2014*, hereby notifies the public of the following:

1. Title

This Notice may be cited as the *Employment and Services (Tax Exemption) Notice 2015*.

2. Commencement

This Notice shall be taken to have commenced on 1st October 2014¹.

3. Payment of tax by expatriate employees of the Republic

As an employee of the Republic, any person whose name is listed in the Schedule to this Notice is exempt from the payment of any tax under the *Employment and Services Tax Act 2014*.

Dated this 16th day of June 2015

**HON. DAVID ADEANG, M.P.
MINISTER FOR FINANCE**

¹ Gazette No. 95/G.N.No. 373/2015