EMPLOYMENT AND SERVICES TAX

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Employment and Services Tax Act 2014

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Employment and Services Tax Act 2014

TABLE OF AMENDMENTS

The Employment and Services Tax Act 2014 No 14 was certified on 10 September 2014 and commenced on 26 September 2014 (GN No 606/2014; Gaz 130/2014).

Amending Legislation	Certified	Date of Commencement
Employment and Services Tax (Amendment to Schedule) Regulations 2014 No 14		1 October 2014
Employment and Services Tax (Amendment to Schedule) Regulations 2015 No 20		22 December 2015
Business Tax Act 2016 No 31	10 June 2016	Sch 3 cl 3: 1 October 2014; remainder: 1 July 2016
Employment and Services Tax (Amendment) Act 2016 No 51	4 November 2016	4 November 2016
Employment and Services Tax (Amendment to Schedule) Regulations 2018 No 16		1 July 2018
Employment and Services Tax (Amendment to Schedule) Regulations 2019 No 12		1 July 2019
Employment and Services Tax (Amendment to Schedule) No 2 Regulations 2019 No 13		1 July 2019
Employment and Services Tax (Amendment) Act 2020 No 8	4 June 2020	4 June 2020
Employment and Services Tax (Amendment of Schedule) Regulations 2020 No 17		17 July 2020
Employment and Services Tax (Amendment of Schedule) Regulations 2021 No 3		24 March 2021
Revised Written Laws Act 2021 No 7	1 June 2021	1 June 2021
Employment and Services Tax (Amendment to Schedule) Regulations 2023 No 3		1 July 2022
Constitution (Amendment) (No 2) Act 2026 No 21	12 May 2026	s 5: 12 May 2026

[The next page is 150,601]

An Act to provide for the taxation of employment income and certain payments to non-residents and for related purposes.

Enacted by the Parliament of Naoero as follows:
[cl am Act 21 of 2026 s 5, opn 12 May 2026]

PART 1 — PRELIMINARY

1 Short title

This Act may be cited as the *Employment and Services Tax Act 2014*.

2 Commencement and application

(1) This Act commences on the date that notice of the Act is published in the Gazette.

(2) This Act applies to employment income and services fee paid on or after 1 October 2014.

3 Definitions

In this Act:

'approved form' has the meaning in the *Revenue Administration Act 2014*;

'associate' has the meaning in Section 4;

'employee' means an individual engaged in employment;

'employer' means a person who engages or remunerates an employee;

'employment' includes:
(a) a directorship or other office in the management of a company or a body of persons;
(b) a position entitling the holder to a fixed or ascertainable remuneration; or
(c) the holding or acting in any public office;

'employment income' has the meaning in Section 5;

'international agreement' means:
(a) an agreement between the Government of Naoero and a foreign government for the prevention of double taxation; or
(b) an agreement between the Government of Naoero and a foreign government or an international organisation for the provision of financial, technical, humanitarian, or administrative assistance to the Government;
[def am Act 21 of 2026 s 5, opn 12 May 2026]

'international organisation' means an organisation, the members of which are sovereign powers or governments of sovereign powers;

'know-how' means any scientific, technical, commercial, management, or industrial information, techniques, knowledge, experience or skill;

'management fee' means an amount as consideration for the rendering of any managerial service, but does not include employment income;

'non-profit organisation' has the meaning in Section 6;

'non-resident individual' has the meaning in Section 7;

'non-resident person' means a person who is not a resident person;

'pay period', in relation to an employee, means:
(a) if the employee is paid monthly, a calendar month;
(b) if the employee is paid fortnightly, a fortnight;
(c) if the employee is paid weekly; a week; or
(d) if the employee is paid on any other basis, the period specified in the notice served on the employee under Section 17(2);

'payer' means a person liable to withhold tax under Section 18;

'permanent establishment' has the same meaning given to it in the *Business Tax Act 2016*:
(a) an office, factory, warehouse, or workshop, but does not include an office that has representation of the person's business as its sole activity;
(b) a mine site, oil or gas well, quarry, or other place of exploration for, or extraction of, natural resources, including a boat or ship that provides a base for the exploration or extraction of natural resources;
(c) a building site, construction, assembly or installation project, or supervisory activities connected with such site or project, but only if the site, project, or activities continue for more than 90 days;
(d) the furnishing of services by a person, including consultancy services, through employees or other personnel engaged by the person for such purpose, but only if activities of that nature continue for the same or a connected project for a period or periods aggregating more than 90 days in any 12-month period; and
(e) a person, other than an agent of independent status, acting on behalf of another person (referred to as the "principal"), when the first-mentioned person:
  (i) has and habitually exercises an authority to conclude contracts on behalf of the principal; or
  (ii) habitually maintains a stock of goods from which the person regularly delivers goods on behalf of the principal;

[def am Act 31 of 2016 Sch 3 clause 1, opn 1 July 2016]

'person' means:
(a) an individual;
(b) a partnership, trust, company, or other body of persons;
(c) the Government of Naoero, a local authority in the Republic, a foreign government, or a political subdivision of a foreign government; or
(d) an international organisation;

[def am Act 21 of 2026 s 5, opn 12 May 2026]

'received', in relation to a person, includes:
(a) applied on behalf of the person either at the instruction of the person or under any written law;
(b) credited to an account, or carried to a reserve, for the benefit of the person; or
(c) made available to the person;

'relative', in relation to an individual, means:
(a) an ancestor, a descendant of any of the grandparents, or an adopted child, of the individual;

(b) an ancestor, a descendant of any of the grandparents, or an adopted child of a spouse of the individual; or
(c) a spouse of the individual or of any person specified in paragraph (a) or (b);

'resident individual' has the meaning in Section 7;

'resident person' means:
(a) a resident individual;
(b) a partnership, trust, company or other body of persons that is incorporated, formed, settled, or otherwise established or created in the Republic; or
(c) the Government of Naoero or any local authority in the Republic;
[def am Act 21 of 2026 s 5, opn 12 May 2026]

'Secretary' means the Secretary responsible for revenue;

'services fee' has the meaning in Section 8;

'spouse', in relation to an individual, means an individual who is legally married to the first-mentioned individual and includes an individual who lives with the first-mentioned individual on a genuine domestic basis as a couple;

'tax' means tax imposed under this Act;

'third party arranger' means a third party under an arrangement with the employer or an associate of the employer; and

'withholding tax' means tax withheld or required to be withheld under Section 17 or 18.

4 Associate

(1) Subject to subsection (2), two persons are associates if the relationship between the two persons is such that one person may reasonably be expected to act in accordance with directions, requests, suggestions, or wishes of the other person, or both persons may reasonably be expected to act in accordance with the directions, requests, suggestions or wishes of a third person.
(2) Two persons are not associates solely by reason of the fact that one person is an employee or client of the other or both persons are employees or clients of a third person.
(3) For the avoidance of doubt, an individual and a relative of the individual are associates, except when the Secretary is satisfied that neither person may reasonably be expected to act in accordance with the directions, requests, suggestions, or wishes of the other.

5 Employment income

(1) Subject to subsection (2), employment income means:
(a) salary, wages, an allowance, leave pay, payment in lieu of leave, overtime pay, bonus, commission, fee, gratuity, a salary or wage supplement or other similar amount received by an employee in respect of employment; or
(b) an amount received by an employee on termination of employment, whether paid voluntarily, under an agreement or as a result of legal proceedings, including any compensation for redundancy or loss of employment, or a golden handshake payment.
(2) Employment income does not include an allowance that the Secretary

regards as reasonably likely to be expended by an employee in the performance of the employee's duties of employment.

(3) An amount is received by an employee in respect of employment regardless of whether it is paid by:
(a) the employer of the employee;
(b) an associate of the employer of the employee;
(c) a third party arranger; or
(d) a past or prospective employer of the employee.

(4) An amount is received by an employee even though it is paid to an associate of the employee by the employer of the employee, an associate of the employer, or a third party arranger.

6 Non-profit organisation

'Non-profit organisation' has the meaning it has in Section 6 of the *Business Tax Act 2016*.

[s 6 subst Act 31 of 2016 Sch 3 clause 2, opn 1 July 2016]

7 Resident and non-resident individuals

(1) Subject to subsection (2), an individual is a resident individual if:
(a) the individual is a citizen of Naoero, except when the individual has a permanent home outside the Republic;
(b) the individual resides in the Republic as a resettled refugee or an asylum seeker within the meaning in the *Refugees Convention Act 2012*; or
(c) the individual is married to an individual who is a resident individual under paragraph (a).

[subs (1) am Act 51 of 2016 s 4, opn 4 Nov 2016; Act 21 of 2026 s 5, opn 12 May 2026]

(2) Despite subsection (1), a citizen of Naoero who is an employee of the Government of Naoero posted abroad is a resident individual.

[subs (2) am Act 21 of 2026 s 5, opn 12 May 2026]

(3) An individual who is not a resident individual is a non-resident individual.

8 Services fee

(1) Subject to subsection (2), services fee means a fee as consideration for the provision of independent services and, without limiting the generality of the foregoing, includes any of the following:
(a) a fee for the provision of professional services;
(b) a fee for the provision of building or construction services, including a fee for supervisory activities related to such services;
(c) an amount as consideration for the provision of know-how; or
(d) a management fee.

(2) Services fee does not include employment income.

9 Source of income

(1) Employment income or a services fee is received from sources in the Republic when:
(a) it is received in respect of employment or services exercised or performed in Naoero, wherever paid; or

(b) when the employment income or services fee is paid by, or on behalf, of:

(i) a resident person, other than when the employment income or services fee is an outgoing of a permanent establishment of the resident person outside the Republic; or

(ii) a permanent establishment in the Republic of a non-resident person.

[subs (1) am Act 31 of 2016 Sch 3 clause 3, opn 1 Oct 2014; Act 21 of 2026 s 5, opn 12 May 2026]

(2) For the purposes of subsection (1)(a), employment income paid in respect of any period of leave taken by an employee outside the Republic that is related to employment exercised by the employee in the Republic is treated as received in respect of employment exercised in the Republic.

10 Act binds the Republic

This Act binds the Republic.

[The next page is 150,801]

PART 2 — IMPOSITION OF TAX

11 Imposition of employment tax

(1) Subject to this Act, a tax to be known as *"employment tax"* is imposed for each pay period at the rate or rates specified in the Schedule on an employee who has received employment income from sources in the Republic for the period.

(2) Subsection (1), does not apply to employment income that is exempt income.

(3) The employment tax imposed under subsection (1) on an employee for a pay period is computed by applying the employment tax rate or rates applicable to the employee specified in the Schedule to the gross amount of employment income of the employee for the period.

(4) The employment tax payable by an employee for a pay period is discharged when the employer has correctly withheld tax under Section 17 from the payment of the employment income for the period.

12 Imposition of services tax

(1) Subject to this Act, a tax to be known as *"services tax"* is imposed at the rate specified in the Schedule on a person who has received a services fee from sources in the Republic.

[subs (1) am Act 8 of 2020 s 4, opn 4 June 2020]

(2) Subsection (1) does not apply to:
  (a) a services fee that is exempt income; or
  (b) a services fee that is effectively connected to a permanent establishment of a non-resident in the Republic.

(3) The tax payable under subsection (1), is computed by applying the services tax rate specified in the Schedule to the gross amount of the services fee.

(4) The services tax payable by a person is discharged when the payer has correctly withheld tax under Section 18 from the payment of the services fee.

[subs (4) am Act 8 of 2020 s 4, opn 4 June 2020]

13 Exempt income

(1) The following amounts are exempt income:
  (a) an amount exempt from tax to the extent provided for under an international agreement;
  (b) an amount exempt from tax to the extent provided for under the *Consular Privileges and Immunities Act 1976*, the *Diplomatic Privileges and Immunities Act 1976*, or the *Special Missions Privileges and Immunities Act 1976*;
  (c) an amount received by a non-profit organisation;
  (d) an amount exempt from tax to the extent provided for under a provision (referred to as an *"exemption provision"*) in an agreement entered into by the Government when the following conditions are satisfied:
    (i) the agreement is for the provision of financial, technical, humanitarian, or administrative assistance to the Government;

(ii) the Cabinet has concurred, in writing, with the exemption provision; and

(iii) the name of the person benefitting from the exemption provision is included in a notice published in the Gazette within 30 days after the date of Cabinet's written concurrence with the exemption provision.

[subs (1) am Act 51 of 2016 s 5, opn 4 Nov 2016]

(2) A provision in any other written law providing that an amount is exempt from tax does not have legal effect unless also provided for in this Act.

14 General provisions relating to taxes imposed under this Act

The following applies to tax imposed under Sections 11 and 12:

(a) the tax is a final tax on the income or fee in respect of which it is imposed; and

(b) in computing the taxable amount, no deduction is allowed for any expenditure or loss incurred by the person in earning the income or fee.

[The next page is 151,001]

15 Registration of employers and payers

(1) A person who becomes an employer, shall apply to the Secretary for registration as an employer within 7 days of becoming an employer or within such further time as the Secretary may allow.

(2) A person who becomes a payer, shall apply to the Secretary for registration as a payer within 14 days of becoming a payer or within such further time as the Secretary may allow.

(3) The Secretary shall register an applicant for registration under this Section, if satisfied that the applicant is, or will be, an employer or payer.

(4) A person shall apply to the Secretary for cancellation of the person's registration within 14 days of ceasing to be an employer or payer.

(5) The Secretary shall cancel the registration of a person who ceases to be an employer or payer, except when the cessation is only temporary.

(6) An application for registration or for cancellation of registration under this Section, shall be:

(a) made in the approved form; and

(b) lodged with the Secretary in the manner specified in the *Revenue Administration Act 2014*.

[The next page is 151,201]

16 Application of Revenue Administration Act 2014

The *Revenue Administration Act 2014* applies for the purposes of the administration of this Act but subject the application of this Part.

17 Withholding of tax from employment income

(1) An employer paying employment income to an employee that is subject to tax under Section 11, shall withhold tax from the gross amount of employment income paid to the employee at the employee tax rate or rates applicable to the employee as specified in the Schedule.

(2) An employer shall notify the Secretary, in writing, in relation to an employee that is a resident individual if the employer pays employment income to the employee that is subject to tax under Section 11, on a basis other than monthly, fortnightly, or weekly.

(3) If an employer has notified the Secretary under subsection (2), the Secretary shall advise the employer, by notice in writing, of the amount of tax to be withheld by the employer from the employment income paid to the employee and the employer shall withhold tax accordingly.

(4) The Secretary may prepare tax tables to assist employers with the withholding of tax under this Section.

(5) The obligation of an employer to withhold tax under this Section:
   (a) is not reduced or extinguished because the employer has a right, or is otherwise obliged, to withhold any other amount from a payment of employment income; and
   (b) applies despite any other written law that provides that the employment income of an employee is not to be reduced or subject to attachment.

18 Withholding of tax from services fees

A person (referred to as the *"payer"*) paying a services fee to a person that is subject to tax under Section 12, shall withhold tax from the gross amount of the services fee paid at the services tax rate as specified in the Schedule.

[s 18 am Act 8 of 2020 s 5, opn 4 June 2020]

19 Time of withholding

A person required to withhold tax under this Part from an amount paid by the person, shall withhold the tax at the earlier of the time, when:

(a) the amount is credited by the person to the account of the recipient; or

(b) the amount is actually paid by the person.

20 Notification of tax withheld

A person required to withhold tax under this Part from a payment of employment income or a services fee shall notify the recipient of the payment, in writing at the time of the payment, of the amount of tax withheld from the payment.

21 Withholding tax return

(1) A person required to withhold tax under this Part, shall file a withholding tax return with the Secretary for each month within 15 days after the end of the month.

(2) A withholding tax return shall be in the approved form and filed in the manner specified in the *Revenue Administration Act 2014*.

22 Payment of withholding tax

(1) A person liable for withholding tax for a calendar month shall pay the tax to the Secretary within 15 days after the end of the month.

(2) A liability for withholding tax arises by operation of this Act and is not dependent on the Secretary making an assessment of the tax due.

(3) A person who fails to withhold tax as required under this Part or who, having withheld tax, fails to pay the tax to the Secretary as required under subsection (1) is personally liable to pay the amount of withholding tax to the Secretary.

(4) A person who is personally liable for withholding tax under subsection (3), as a result of failing to withhold the tax is entitled to recover the tax from the recipient of the payment.

23 Recovery of unpaid withholding tax from recipient of payment

(1) Where a person fails to withhold tax as required under this Part, the Secretary may recover the tax from the recipient of the payment of the employment income or services fee.

(2) Despite the recovery of any tax under subsection (1), the person who failed to withhold the tax continues to be liable for the following:
   (a) any legal action in relation to the failure, including prosecution for an offence under the *Revenue Administration Act 2014*; and
   (b) the imposition of penalty in respect of the failure.

24 Withholding tax records

(1) An employer shall keep records of the following:
   (a) the gross amount of employment income paid to each employee for each pay period; and
   (b) the amount of tax withheld from each payment of employment income.

(2) A payer shall keep records of the following:
   (a) the services fees paid to persons; and
   (b) the amount of tax withheld from each payment of a services fee.

[subs (2) am Act 8 of 2020 s 6, opn 4 June 2020]

25 Annual withholding tax summary

(1) A person withholding tax under this Part shall, within 15 days after the end of the tax year or within such further time as the Secretary may allow by notice in writing, file with the Secretary an annual withholding tax summary in the approved form.

(2) In this Section, ***"tax year"*** means the period of 12 months ending on June 30.

26 Annual tax statement

(1) The Secretary, on application by an employee in the approved form, shall provide the employee with an annual tax statement setting out the amount of employment income received by the employee for the period of 12 months stated in the application and the employment tax paid by the employee in respect of that income.

(2) The Secretary, on application by a person in the approved form, shall provide the person with an annual tax statement setting out the amount of services fee received by the person for the period of 12 months set out in the application and the services tax paid by the person in respect of that income.

[subs (2) am Act 8 of 2020 s 7, opn 4 June 2020]

(3) An employer of an employee may make an application under subsection (1), on behalf of an employee and a payer may make an application under subsection (2), on behalf of a person.

[subs (3) am Act 8 of 2020 s 7, opn 4 June 2020]

[The next page is 151,401]

27 Currency translation

(1) An amount taken into account under this Act shall be expressed in Australian dollars.

(2) If an amount is in a currency other than Australian dollars, the amount shall be translated to Australian dollars at the Reserve Bank of Australia exchange rate applying between the foreign currency and Australian dollars on the date the amount is taken into account for the purposes of this Act.

28 Tax avoidance schemes

(1) This Section applies when the Secretary is satisfied that:
  (a) a scheme has been entered into or carried out;
  (b) a person has obtained a tax benefit in connection with the scheme; and
  (c) having regard to the substance of the scheme, it would be concluded that a person, or one of the persons, who entered into or carried out the scheme did so for the sole or dominant purpose of enabling the person referred to in paragraph (b) to obtain a tax benefit.

(2) Despite anything in this Act, when this Section applies, the Secretary may determine the tax liability of the person who obtained the tax benefit as if the scheme had not been entered into or carried out and can make compensating adjustments to the tax liability of any other person affected by the scheme.

(3) Where a determination or adjustment is made under this Section, the Secretary shall issue an assessment giving effect to the determination or adjustment.

(4) A determination or adjustment under this Section shall be made within 5 years from the last day of the calendar month to which the determination or adjustment relates.

(5) In this Section:

'scheme' includes a course of action and an agreement, arrangement, promise, plan, proposal, or undertaking, whether express or implied and whether or not enforceable; and

'tax benefit' means:
  (a) a reduction in a liability to pay tax;
  (b) a postponement of a liability to pay tax;
  (c) any other advantage arising because of a delay in payment of tax; or
  (d) anything that causes:
    (i) an amount of employment income or a services fee to be exempt income or otherwise not subject to tax; or
    (ii) an amount that would otherwise be employment income or a services fee not to be employment income or a services fee.

[The next page is 151,601]

PART 6 — ADMINISTRATIVE MATTERS

29 Regulations

The Cabinet may make regulations under this Act, including for the amendment of the Schedule.

30 Transitional provision

(1) An amount is exempt from tax to the extent provided for under a provision in an agreement entered into by the Government prior to the commencement date.

(2) In this Section, **'commencement date'** means the date specified in Section 2(2).

[The next page is 151,801]

SCHEDULE

[Sections 11 and 12]

RATES OF TAX

[Sch subst SL 3 of 2021 reg 4, opn 24 Mar 2021; am SL 3 of 2023 reg 4, opn 1 July 2022]

(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%

(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).

(2) The rates of employment tax applicable are:

(a) for non-resident individuals engaged as employees in respect of employment in connection with the Regional Processing Centre is 30%;

(b) for non-resident individuals engaged as employees by the Republic or a State-owned enterprise as expatriate employees, where annual employment income is:

(i) 0 - $20,000 – rate is 0%; and

(ii) above $20,000 – rate is 20%; and

(c) for any other non-resident is 20%.

(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%

(4) The rates of services tax applicable are:

(a) for non-resident persons providing services to or in connection with the Regional Processing Centre is 30%;

(b) for non-resident individuals providing services to the Republic or a State-owned enterprise, where annual services income is:

(i) 0 - $20,000 – rate is 0%; and

(ii) above $20,000 – rate is 20%; and

(c) for any other non-resident person providing services is 20%.

(5) For the purpose of these Regulations, 'Regional Processing Centre' has the same meaning as contained in the *Asylum Seekers (Regional Processing Centre) Act 2012*.

[The next page is 160,001]

Employment and Services (Tax Exemption) Notice 2018

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Employment and Services (Tax Exemption) Notice 2018

TABLE OF AMENDMENTS

The Employment and Services (Tax Exemption) Notice 2018 SL 17 was notified and commenced on 1 July 2018 (GN No 463/2018; Gaz 97/2018).

Amending Legislation	Notified	Date of Commencement
Revised Written Laws Act 2021 No 7	1 June 2021	1 June 2021

[The next page is 160,401]

The 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 Citation

This Notice may be cited as the *Employment and Services (Tax Exemption) Notice 2018*.

2 Commencement

This Notice commences on 1 July 2018.

3 Repeal of Employment and Services (Tax Exemption) Notice 2016

The *Employment and Services (Tax Exemption) Notice 2016* is repealed by this Notice.

4 Exempt income of non-resident individual who is an expatriate employee or independent service provider of the Republic

The following is an exempt income:

(a) an amount less than $20,000 per annum of employment income of a non-resident individual who is employed by the Republic as an expatriate employee; and

(b) an amount less than $20,000 of services fee earned by any independent expatriate individual service provider providing service to the Republic.

5 Rate of tax applicable to non-resident individual expatriate employee or independent service provider of the Republic

The rate of tax applicable to an amount of employment income or service in excess of $20,000 earned by a non-resident individual who is an expatriate employee or independent service provider of the Republic is calculated according to the Schedule in the *Employment and Services Tax Act 2014*.

[The next page is 161,001]

Notice of Exemption from Tax for Global Mission Support Services under the Employment and Services Tax Act 2014

TABLE OF AMENDMENTS

The Notice of Exemption from Tax for Global Mission Support Services under the Employment and Services Tax Act 2014 SL 49 was notified and commenced on 3 September 2025 (GN No 1023/2025; Gaz 391/2025).

Amending Legislation	Notification	Date of Commencement

[The next page is 161,201]

Notice of Exemption from Tax for Global Mission Support Services under the Employment and Services Tax Act 2014

Notice is hereby given that, in accordance with Section 13(1)(d) of the *Employment and Services Tax Act 2014*, the income of Global Mission Support Services (GMSS DMCC) has been exempted, and such exemption has received the concurrence of the Cabinet, as confirmed in the Cabinet resolution dated Thursday, 19th June 2025.

Dated this 2nd day of September 2025

. . . . . .

NOVENA ITSIMAERA
SECRETARY FOR FINANCE

[The next page is 161,701]

Notice of Exemption from Tax for Downer EDI Engineering Power Pty Ltd and Downer New Zealand Ltd and its Sub-Contractors for the Purposes of the Naoero Airport Upgrade and Road Rehabilitation Project under the Employment and Services Tax Act 2014

TABLE OF AMENDMENTS

The Notice of Exemption from Tax for Downer EDI Engineering Power Pty Ltd and Downer New Zealand Ltd and its Sub-Contractors for the Purposes of the Naoero Airport Upgrade and Road Rehabilitation Project under the Employment and Services Tax Act 2014 SL 31 was notified and commenced on 24 August 2026 (GN No 848/2026; Gaz 293/2026).

Amending Legislation	Notification	Date of Commencement

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Notice of Exemption from Tax for Downer EDI Engineering Power Pty Ltd and Downer New Zealand Ltd and its Sub-Contractors for the Purposes of the Naoero Airport Upgrade and Road Rehabilitation Project under the Employment and Services Tax Act 2014

(Section 13(1)(a))

Notice is hereby given that, in accordance with Section 13(1)(a) of the *Employment and Services Tax Act 2014*, the income of the Downer EDI Engineering Power Pty Ltd and Downer New Zealand Ltd and its Sub-contractors has been exempted, and such exemption has received the concurrence of the Cabinet, as confirmed in the Cabinet resolution dated Tuesday, 21st January, 2025.

Dated this 24th day of August, 2026

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DAMON ADEANG
ACTING SECRETARY FOR FINANCE

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