REVENUE ADMINISTRATION

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Revenue Administration Act 2014

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The Revenue Administration Act 2014 No 15 was certified on 10 September 2014 and commenced on 1 October 2014 (s 2) except Pt 3 Div 1 which commenced on 26 September 2014 (s 2(2) and GN No 606/2014; Gaz 130/2014).

Amending Legislation	Certified	Date of Commencement
Revenue Administration (Amendment) Act 2016 No 13	10 March 2016	10 March 2016
Revenue Administration (Amendment) No 2 Act 2016 No 32	9 June 2016	1 July 2016
Revenue Administration (Amendment) No 3 Act 2016 No 50	4 November 2016	4 November 2016
Revenue Administration (Agency Taxes) Regulations 2017 SL 28	16 November 2017	16 November 2017
Revenue Administration (Amendment) Act 2020 No 25	23 October 2020	23 October 2020
Revised Written Laws Act 2021 No 7	1 June 2021	1 June 2021
Constitution (Amendment) (No 2) Act 2026 No 21	12 May 2026	s 5: 12 May 2026
Revenue Administration (Amendment) Act 2026 No 26	20 July 2026	20 July 2026

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An Act to provide for uniform procedural rules for the administration of the tax laws of the Republic 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 MATTERS

1 Short title

This Act may be cited as the *Revenue Administration Act 2014*.

2 Commencement

(1) Subject to subsection (2), this Act commences on 1 October 2014.

(2) Division 1 of Part 3 commences on the date that notice of the Act appears in the Gazette and which commenced on 26 September 2014.

3 Definitions

(1) In this Act:

'advance assessment' means an advance assessment made under Section 20;

'agency tax' means a tax, duty, fee, charge, or other sum listed in Schedule 1;

'amended assessment' means an amended assessment made under Section 21;

'appealable decision' means:
(a) an objection decision;
(b) a decision on an application by a self-assessment taxpayer under Section 21(2); or
(c) a decision of the Minister made under Section 42;

'approved form' has the meaning in Section 52;

'assessed tax' means a tax that is collected by assessment under the tax law imposing the tax;

'associate' has the meaning in the *Employment and Services Tax Act 2014*;

'authorised officer', in relation to the exercise of a particular power under this Act, means a tax officer specifically authorised, in writing, by the Secretary to exercise the power;

'business profits tax' means business profits tax imposed under the *Business Tax Act 2016*;
[def insrt Act 32 of 2016 s 4, opn 1 July 2016]

'controlling member', in relation to a company, means a member who beneficially holds, directly or indirectly, either alone or together with an associate or associates:

(a) 50% or more of the voting rights attaching to membership interests in the company;
(b) 50% or more of the rights to dividends attaching to membership interests in the company; or
(c) 50% or more of the rights to capital attaching to membership interests in the company;

'custom duty' means customs duty imposed under the *Customs Act 2014*;

'default assessment' means a default assessment made under Section 19;

'Deputy Secretary' means the Deputy Secretary for Revenue;

'document' includes:
(a) a book of account, record, paper, register, bank statement, receipt, invoice, voucher, contract or agreement, or Customs declaration; or
(b) any information or data stored on an electronic data storage device;

'employment tax' means employment tax imposed under the *Employment and Services Tax Act 2014*;

'FIU' has the same meaning given to it under the *Anti-Money Laundering and Targeted Financial Sanctions Act 2023*;
[def insrt Act 26 of 2026 s 4, opn 20 July 2026]

'garnishee notice' means an order issued by the Secretary under Section 32;

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

'late payment interest' means late payment interest imposed under Section 28;

'late payment penalty' means late payment penalty imposed under Section 63;

'member', in relation to a company, means a shareholder or any other person with a membership interest in the company;

'membership interest', in relation to a company, means a share or other ownership interest in the company;

'Minister' means the Minister for the time being responsible for finance;

'objection decision' has the meaning in Section 41(7);

'penalty' means a penalty imposed under a tax law;

'person' means:
(a) an individual;
(b) a partnership, trust, company, or other body of persons;
(c) the Government of Naoero, a local authority in Naoero, a foreign government, or a political subdivision of a foreign government; or
[def am Act 21 of 2026 s 5, opn 12 May 2026]
(d) an international organisation;

'reporting period', in relation to a tax, means the period for which the tax is reported to the Secretary;

'Revenue Office' means the Naoero Revenue Office established within the Department of Finance;
[def subst Act 50 of 2016 s 4, opn 4 Nov 2016; s 5, opn 12 May 2026]

'reviewable decision' means a decision made under a tax law other than:
(a) a tax decision;
(b) a decision made by the Secretary in the course of making a tax decision; or
(c) an objection decision;

'secondary liability' means an amount that a person is personally liable for under Section 12(4), 13(3)(c), 32(11), 33(1), or 34(1);

'Secretary' means the Secretary for the time being responsible for revenue;

'self-assessment' means an assessment treated as having been made by a self-assessment taxpayer under Section 18;

'self-assessment return' means a tax return specified as a self-assessment return under a tax law and includes a monthly summary required to be filed under Section 6(2) of the *Telecommunications Service Tax Act 2009*;

[def am Act 50 of 2016 s 4, opn 4 Nov 2016]

'self-assessment taxpayer' means a taxpayer required to file a self-assessment return;

'services tax' means services tax imposed under the *Employment and Services Tax Act 2014*;

'Supervisor' has the same meaning given to it under the *Anti-Money Laundering and Targeted Financial Sanctions Act 2023*;

[def insrt Act 26 of 2026 s 4, opn 20 July 2026]

'tax' means a tax or penalty imposed under a tax law, and includes withholding tax;

'tax assessment' means a self-assessment, default assessment, advance assessment, amended assessment, assessment of penalty, or any other assessment made under a tax law;

'tax decision' means:
(a) tax assessment other than a self-assessment;
(b) a determination made under Section 13(2) of the amount of tax payable or that will become payable by a taxpayer;
(c) a determination of the amount of a secondary liability;
(d) the determination of the amount of the costs payable by a person in relation to distress proceedings under Section 30 or seizure proceedings under Section 31;
(e) a decision under Section 37 on an application for a refund; or
(f) a decision under Section 38 requiring the repayment of a refund;

[def am Act 50 of 2016 s 4, opn 4 Nov 2016]

'tax law' means a law listed in Schedule 2;

'tax officer' means the Secretary, Deputy Secretary, or a person appointed as a tax officer under Section 6(3);

'tax representative', in relation to a person, means an individual responsible for accounting for the receipt or payment of moneys or funds in Naoero on behalf of the person and includes:
(a) for a partnership, a partner in a partnership,
(b) for a trust, a trustee of a trust;
(c) for a company, a director of the company;

(d) for a taxpayer referred to in Section 13, the appointed person in relation to the taxpayer under that Section; and

(e) for any person, an individual that the Secretary has, by notice in writing to the individual, declared to be a tax representative of the person for the purposes of the tax laws;

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

'tax return' means a return required to be filed under a tax law and includes the following:

(a) an annual withholding tax summary required to be filed under Section 25 of the *Employment and Services Tax Act 2014* or Section 44 of the *Business Tax Act 2016*; and

(b) a monthly summary required to be filed under Section 6(2) of the *Telecommunications Service Tax Act 2009*.

[def subst Act 50 of 2016 s 4, opn 4 Nov 2016]

'taxpayer' means a person liable for tax under a tax law;

'taxpayer identification number' or **'TIN'** means the taxpayer identification number issued under Section 9;

'unpaid tax' means tax that has not been paid by the due date or, if the Secretary has extended the due date under Section 23, by the extended due date; and

'withholding tax' means tax that a person is required to withhold from a payment under a tax law.

(2) A reference in the definition in Section 3 of ***'unpaid tax'***, and Sections 12, 13, 32, 33, and 34 to the tax payable by a taxpayer includes any late payment interest payable in respect of the tax payable.

(3) When this Act applies for the purposes of a tax law, any term not defined in this Act has the meaning that it has for the purposes of the tax law.

4 Application of Act to customs duty, agency taxes and secondary liabilities

(1) A reference in Division 1 of Part 3, Parts 7 and 9, and Sections 63 and 73:

(a) to ***"tax"*** includes customs duty;

(b) to ***"unpaid tax"*** includes customs duty that has not been paid by the due date;

(c) to ***"taxpayer"*** includes a person liable for customs duty; and

(d) to ***"tax law"*** includes the *Customs Act 2014*.

(2) The Secretary may serve a person liable for:

(a) a secondary liability;

(b) the costs of distress proceedings under Section 30; or

(c) the costs of seizure proceedings under Section 31,

with notice of the amount of the liability payable by the person and due date for payment.

(3) A reference in Part 7:

(a) to ***"tax"*** includes an agency tax, a secondary liability, and the costs of distress or seizure proceedings under Section 30 or 31;

(b) to ***"unpaid tax"*** includes an amount specified in paragraph (a) that is not paid by the due date; and

(c) to ***"taxpayer"*** includes a person liable for an amount specified in paragraph (a).

(4) An amount of a secondary liability paid by a person is credited against the tax liability to which the secondary liability relates.

5 Act binds the Republic

This Act binds the Republic.

[The next page is 90,801]

6 Functions and powers of Secretary, Deputy Secretary, and tax officers

(1) The Secretary is responsible for the administration of the tax laws.

(2) The Deputy Secretary for Revenue is the head of the Revenue Office and is appointed according to the *Public Service Act 2016*.

(3) The Secretary may appoint such tax officers as may be necessary for the purposes of carrying out the tax laws.

(4) All tax officers shall carry an official Revenue Office identification card when conducting official business.

7 Delegation

(1) The Secretary may delegate to a tax officer, by notice in writing, any duty, power, or function conferred on the Secretary under a tax law, other than this power of delegation.

(2) The Secretary may, at any time and by notice in writing, revoke any delegation made under this Section.

(3) A delegation made under this Section does not prevent the Secretary from performing or exercising a delegated duty, power or function.

8 Secrecy

(1) All documents and information coming into the possession or knowledge of a tax officer in connection with the performance of duties under a tax law shall be kept secret.

(2) Nothing in this Section prevents a tax officer from disclosing a document or information to the following:

(a) another tax officer for the purposes of carrying out any duty, power or function under a tax law;

(b) a Customs officer for the purposes of carrying out any duty, power or function under the *Customs Act 2014*;

(c) a court to the extent necessary for the purposes of any proceedings under a tax law;

(d) the Director of the Bureau of Statistics or any person authorised by the Director but only when such disclosure is necessary for the performance of official duties;

(e) the Auditor-General or any person authorised by the Auditor-General but only when such disclosure is necessary for the performance of official duties;

(f) the competent authority of the government of a foreign country with which the Republic has entered into an agreement providing for the exchange of information, to the extent permitted under the agreement;

(g) any other person with the written consent of the person to whom the document or information relates;

(h) the Supervisor of the FIU for the purposes of performing a function or exercising a power under the *Anti-Money Laundering and Targeted Financial Sanctions Act 2023*;

(i) a police officer, for the purposes of enforcing any written law; or

(j) any other person as may be authorised by the Secretary, for the purposes of implementing or enforcing the provisions of a tax law.

[subs (2) am Act 26 of 2026 s 5, opn 20 July 2026]

(3) Where a tax officer is permitted to disclose a document or information under subsection (2), the officer shall maintain secrecy except to the minimum extent necessary to achieve the object for which the disclosure is permitted.

(4) Subsection (1) applies to a person receiving a document or information under subsection (2) as if the person were a tax officer.

(5) In this Section, ***'tax officer'*** includes any person employed or engaged by the Revenue Office in any capacity and includes a former tax officer or employee of the Revenue Office.

[The next page is 91,001]

PART 3 — TAXPAYERS

DIVISION 1 — TAXPAYER IDENTIFICATION NUMBERS

9 Taxpayer identification number

(1) The following persons shall apply to the Secretary for a taxpayer identification number ("TIN") unless the person has already been issued with a TIN:

(a) every resident person within the meaning in paragraph (b) of the definition of **'resident person'** in Section 3 of the *Business Tax Act 2016*;

(b) any other person who becomes liable for tax under a tax law; and

(c) any other person if requested to do so by the Secretary.

[subs (1) subst Act 50 of 2016 s 5, opn 4 Nov 2016; am Act 25 of 2020 s 4, opn 23 Oct 2020]

(2) An application for a TIN shall be:

(a) made in the approved form;

(b) accompanied by documentary evidence of the person's identity as prescribed; and

(c) made within 7 days of becoming liable to apply for a TIN.

(3) When the Secretary is satisfied that the applicant's identity has been established, the Secretary shall issue a TIN to the applicant by written notice.

(4) A TIN is issued to a person when the Secretary serves the person with written notice of the TIN.

(5) The Secretary shall refuse an application for a TIN when:

(a) the Secretary is not satisfied as to the applicant's true identity; or

(b) the applicant has already been issued with a TIN that is still in force.

(6) The Secretary shall serve an applicant for a TIN with written notice of a decision to refuse the application.

10 Use of a TIN

(1) A person shall state the person's TIN on any return, notice, or other document filed, lodged, or used for the purposes of a tax law, or as otherwise required under a tax law.

(2) A TIN is personal to the person to whom it has been issued and shall not be used by another person.

11 Cancellation of a TIN

(1) A person shall notify the Secretary when the person ceases to be liable for tax under the tax laws.

(2) A notification under subsection (1):

(a) shall be in the approved form; and

(b) made within 7 days of ceasing to be liable for tax under the tax laws.

(3) The Secretary shall, by notice in writing, cancel the TIN of a person when satisfied that:

(a) the person ceases to be liable for tax under the tax laws, other than when the cessation is only temporary;

(b) a TIN has been issued to the person under an identity that is not the person's true identity; or

(c) the person had been previously issued with a TIN that is still in force.

(4) The Secretary may, at any time, by notice in writing, cancel the TIN issued to a person and issue the person with a new TIN.

DIVISION 2 — TAX REPRESENTATIVES AND APPOINTED PERSONS

12 Liabilities and obligations of tax representatives

(1) A tax representative of a taxpayer is responsible for performing any duty or obligation imposed by a tax law on the taxpayer, including the filing of returns and payment of tax.

(2) When there are 2 or more tax representatives of a taxpayer, the duties and obligations referred to in this Section apply jointly and severally to the tax representatives but may be discharged by any of them.

(3) Subject to subsection (4), any tax that, by virtue of subsection (1), is payable by the tax representative of a taxpayer is recoverable from the tax representative only to the extent of the income or assets of the taxpayer that are in the possession or under the control of the tax representative.

(4) Subject to subsection (5), a tax representative is personally liable for the payment of any tax due by a taxpayer if the tax representative disposes of, or parts with, any funds belonging to the taxpayer that are in the possession or under the control of the tax representative when the tax due could legally have been paid from or out of those monies or funds.

(5) A tax representative is not personally liable under subsection (4) when:

(a) the funds were paid by the tax representative on behalf of a taxpayer and the amount paid has priority, in law or equity, over the tax payable by the taxpayer; or

(b) at the time of disposing or parting with the funds, the tax representative had no knowledge, and could not reasonably be expected to know, of the taxpayer's tax liability.

(6) An amount paid by a tax representative as a result of the operation of subsection (4) is credited against the tax liability of the taxpayer.

(7) Nothing in this Section relieves a taxpayer from performing any obligation imposed on the taxpayer under a tax law that the tax representative of the taxpayer has failed to perform.

13 Duties of appointed person

(1) An administrator, executor, trustee-in-bankruptcy, receiver, or liquidator (referred to as the "appointed person") appointed to administer, manage, liquidate, or wind up the affairs of a taxpayer, including a deceased taxpayer, shall notify the Secretary, in writing, of the appointment within 15 days of the date of the appointment.

(2) The Secretary shall notify an appointed person, in writing, of the amount of tax that is or will become payable by the taxpayer within 2 months of the Secretary receiving a notice under subsection (1).

(3) Subject to subsections (4) and (5), an appointed person:

(a) shall not, without prior approval of the Secretary, dispose of an asset of the taxpayer until a notice has been served on the appointed person

under subsection (2) or the 2 month period specified in subsection (2) has expired without a notice being served under that subsection;

(b) shall set aside, out of the proceeds of sale of an asset, the amount notified by the Secretary under subsection (2), or a lesser amount as is subsequently agreed to by the Secretary; and

(c) is personally liable to the extent of the amount required to be set aside for the tax payable by the taxpayer.

(4) Subject to subsection (5), when the proceeds of the sale of an asset by an appointed person are less than the amount notified by the Secretary under subsection (2), the appointed person shall set aside the whole of the proceeds of sale to meet the amount notified under subsection (2).

(5) Nothing in subsection (3) or (4) prevents an appointed person from paying the following in priority to the amount notified under subsection (2):

(a) a debt that has priority, in law or equity, over the tax referred to in the notice served under subsection (2); and

(b) the expenses properly incurred by the appointed person in the capacity as such, including the appointed person's remuneration.

(6) When 2 or more persons are appointed persons in respect of a taxpayer, the obligations and liabilities under this Section apply jointly and severally to both persons but may be discharged by any of them.

[The next page is 91,201]

PART 4 — RECORD-KEEPING

14 Record-keeping

(1) A person shall:

(a) maintain, in English, any document, including in electronic format, as may be required under a tax law;

(b) maintain the document so as to enable the person's tax liability under the tax law to be readily ascertained; and

(c) subject to subsection (2), retain the document for a period of 5 years from the end of the reporting period to which it relates or such shorter period as specified in the tax law.

(2) When, at the end of the 5-year period referred to in subsection (1)(c), a document:

(a) relates to an amended assessment, the person shall retain the document until the period specified in Section 21(6) has expired; or

(b) is necessary for a proceeding commenced before the end of the 5-year period, the person shall retain the document until all proceedings have been completed.

(3) When a document referred to in subsection (1) is not in English, the Secretary may, by notice in writing, require the person required to keep the document to provide, at the person's expense, a translation into English, by a translator approved by the Secretary, by the date specified in the notice.

[The next page is 91,401]

PART 5 — TAX RETURNS

15 Extension of time to file tax return

(1) A person required to file a tax return under a tax law may apply, in writing, to the Secretary for an extension of time to file the return.

(2) An application under subsection (1) shall be made before the due date for filing of the tax return.

(3) The Secretary may, upon satisfaction that there is reasonable cause, grant an application under subsection (1) and shall serve notice of the decision on the applicant.

(4) An extension of time granted under this Section does not change the date for payment of any tax due (referred to as the "original due date") under the tax return as specified in the tax law under which the return has been filed and late payment interest remains payable from the original due date.

16 Secretary may require taxpayer to file a tax return

(1) This Section applies when, during a reporting period:
   (a) a taxpayer has died;
   (b) a taxpayer has been declared bankrupt, or has gone into winding up or liquidation, or has otherwise ceased to exist;
   (c) the Secretary has reason to believe that a taxpayer is about to leave the Republic permanently; or
   (d) a taxpayer has ceased, or the Secretary has reason to believe that a taxpayer will cease, carrying on any business in the Republic.

(2) When this Section applies, the Secretary may, by notice in writing and at any time during a reporting period, require:
   (a) the taxpayer or the taxpayer's tax representative to file a tax return for the reporting period by the date specified in the notice being a date that may be before the date that the return for the reporting period would otherwise be due; and
   (b) pay any tax due under the return.

(3) When a taxpayer is subject to more than one tax, this Section applies separately for each tax.

17 Tax return duly filed

A tax return that is purported to be filed by or on behalf of a taxpayer is treated as having been filed by the taxpayer or with the taxpayer's authority unless the contrary is proved.

[The next page is 91,601]

18 Self-assessment

(1) A self-assessment taxpayer who has filed a self-assessment return in the approved form for a reporting period is treated, for all purposes of this Act, as having made an assessment of the amount of tax payable, including a nil amount, for the reporting period to which the return relates being that amount as set out in the return.

(1A) When a self-assessment taxpayer liable for business profits tax has filed a self-assessment return in the approved form for a tax year and the taxpayer has a net loss for the year, the taxpayer shall be treated, for all purposes of this Act, as having made an assessment of the amount of the net loss being that amount as set out in the return.

[subs (1A) insrt Act 32 of 2016 s 5, opn 1 July 2016]

(2) A tax return in the approved form completed and filed electronically by a taxpayer is a self-assessment return despite the following:

(a) the form included pre-filled information provided by the Secretary; or

(b) the tax payable is computed electronically as information is being inserted into the form.

19 Default assessment

(1) When a taxpayer has failed to file a tax return for a reporting period as required under a tax law, the Secretary may, based on such evidence as may be available and to the best of his or her judgement, make an assessment (referred to as a "default assessment") of:

(a) in the case of a net loss under the business profits tax for a reporting period, the amount of the net loss for the reporting period; or

(b) in any other case, the amount of tax payable, including a nil amount, for the reporting period.

[subs (1) subst Act 32 of 2016 s 6, opn 1 July 2016]

(2) The Secretary shall serve a taxpayer assessed under subsection (1) with notice, in writing, of the assessment specifying the following:

(a) the amount of tax assessed or net loss carried forward;

(b) the amount of penalty, if any, assessed in respect of the tax assessed;

(c) the amount of late payment interest, if any, payable in respect of the tax assessed;

(d) the reporting period to which the assessment relates;

(e) the due date for payment of the tax, penalty, and interest being a date that is not less than 30 days from the date of service of the notice; and

(f) the manner of objecting to the assessment.

[subs (2) am Act 32 of 2016 s 6, opn 1 July 2016]

(3) The service of a notice of an assessment under this Section does not change the due date (referred to as the "original due date") for payment of the tax payable under the assessment as determined under the tax law imposing the tax, and late payment penalty and late payment interest remain payable based on the original due date.

(4) This Section applies only to assessed taxes.

(5) Subject to subsection (6), an assessment under subsection (1) shall not be made after 5 years immediately following the last date of the reporting period to which the assessment relates.

(6) The time limit under subsection (5) does not apply in the case of fraud or wilful neglect by, or on behalf of, the taxpayer.

(7) Nothing in this Section relieves a taxpayer from being required to file the tax return to which the default assessment served under this Section relates.

(8) A tax return filed by a taxpayer for a reporting period after a default assessment has been served on the taxpayer for the period is not a self-assessment return.

20 Advance assessment

(1) Subject to subsection (2), the Secretary may, based on such evidence as may be available and to the best of his or her judgement, make an assessment (referred to as an "**advance assessment**") of the tax payable by a taxpayer specified in Section 16 for a reporting period.

(2) Subsection (1) applies only when the taxpayer has not filed a tax return for the reporting period.

(3) An advance assessment:
- (a) may be made before the date on which the taxpayer's return for the period is due; and
- (b) shall be made in accordance with the law in force at the date the assessment was made.

(4) The Secretary shall serve a taxpayer assessed under subsection (1) with notice, in writing, of the advance assessment specifying the following:
- (a) the amount of tax assessed;
- (b) the amount of penalty, if any, assessed in respect of the tax assessed;
- (c) the reporting period to which the assessment relates;
- (d) the due date for payment of the tax and penalty; and
- (e) the manner of objecting to the assessment.

(5) An advance assessment may be the subject of an amended assessment under Section 21 so that the taxpayer is assessed in respect of the whole of the reporting period to which the advance assessment relates.

(6) This Section applies only to assessed taxes.

(7) Nothing in this Section relieves a taxpayer from being required to file the tax return to which the assessment served under this Section relates.

(8) A tax return filed by a taxpayer for a reporting period after an advance assessment has been served on the taxpayer for the period is not a self-assessment return.

21 Amendment of assessments

(1) Subject to this Section, the Secretary may amend an assessment (referred to in this Section as the "original assessment") by making such alterations or additions, based on such evidence as may be available and to the best of his or her judgement, to the original assessment of a taxpayer for a reporting period to ensure that:
- (a) in the case of a net loss under the business profits tax, the taxpayer is assessed in respect of the correct amount of the net loss for the reporting period; or

(b) in the other case, the taxpayer is liable for the correct amount of tax payable, including a nil amount, in respect of the reporting period.

[subs (1) subst Act 32 of 2016 s 7, opn 1 July 2016]

(2) A taxpayer who has made a self-assessment may apply to the Secretary, within the period specified in subsection (4)(b)(i), for the Secretary to make an amendment to the assessment under subsection (1).

(3) When an application has been made under subsection (2), the Secretary may make a decision:
(a) to amend the self-assessment; or
(b) to refuse the application,
and the Secretary shall serve the taxpayer with a notice, in writing, of the decision within 30 days of receipt of the application.

(4) Subject to subsection (5), the Secretary may amend an assessment under subsection (1):
(a) in the case of fraud or wilful neglect by, or on behalf of, the taxpayer, at any time; or
(b) in any other case, within 5 years of:
(i) for a self-assessment, the date that the self-assessment taxpayer filed the self-assessment return to which the self-assessment relates; or
(ii) for any other assessment, the date the Secretary served notice of the assessment on the taxpayer.

(5) Subsection (4)(b)(i) does not prevent the Secretary from making an amended assessment upon application by a self-assessment taxpayer under subsection (2) provided the application was filed within the time specified in subsection (4)(b)(i).

(6) Subject to subsection (7), when an assessment has been amended under subsection (1), the Secretary may further amend the original assessment within the later of:
(a) 5 years after:
(i) for a self-assessment, the date the taxpayer filed the self-assessment return to which the self-assessment relates; or
(ii) for any other assessment, the date the Secretary served notice of the original assessment on the taxpayer; or
(b) 1 year after the Secretary served notice of the amended assessment on the taxpayer.

(7) In any case to which subsection (6)(b) applies, the Secretary is limited to amending the alterations or additions made in the amended assessment to the original assessment.

(8) When the Secretary has made an amended assessment under this Section, the Secretary shall serve the taxpayer with notice, in writing, of the amended assessment specifying the following:
(a) the amount of tax assessed or net loss carried forward;
(b) the amount, if any, of penalty assessed in respect of the tax assessed;
(c) the amount, if any, of late payment interest payable in respect of the tax assessed;
(d) the reporting period to which the assessment relates;
(e) the due date for payment of any tax, penalty, and interest being a date that is not less than 30 days from the date of service of the notice; and

(f) the manner of objecting to the assessment.

[subs (8) am Act 32 of 2016 s 7, opn 1 July 2016]

(9) The service of a notice of an amended assessment under this Section does not change the due date (referred to as the "original due date') for payment of the tax payable under the assessment as determined under the tax law imposing the tax, and late payment penalty and late payment interest remain payable based on the original due date.

[The next page is 91,801]

22 Tax is a debt due to the Republic

(1) Tax payable by a person under a tax law is a debt due to the Republic and payable to the Secretary.

(2) A taxpayer required to pay tax electronically under a tax law or by the Secretary under Section 55(2), shall do so unless authorised by the Secretary, by notice in writing, to use another method of payment.

23 Extension of time to pay tax

(1) A taxpayer may apply, in writing, to the Secretary for an extension of time to pay tax due under a tax law.

(2) When an application has been made under subsection (1), the Secretary may, upon satisfaction that there is reasonable cause:
   (a) grant the taxpayer an extension of time for payment of the tax; and
   (b) require the taxpayer to pay the tax in such instalments as the Secretary may determine with an interest rate of 2.5%.

(3) The Secretary shall serve the taxpayer with written notice of the decision on an application under subsection (1).

(4) When a taxpayer permitted to pay tax by instalments under subsection (2) defaults in the payment of an instalment, the whole balance of the tax outstanding at the time of default and the late payment interest under Section 28 is immediately payable.

(5) The grant of an extension of time to pay tax or permission to pay tax due by instalments does not prevent the liability for late payment interest arising from the original date the tax was due for payment.

(6) Where a taxpayer permitted to pay tax by instalments under subsection (2) does not default in the payment of an instalment, the taxpayer shall not be subject to any further payment interest under Section 28.

[s 23 am Act 26 of 2026 s 6, opn 20 July 2026]

24 Priority of tax

(1) This Section applies to the following amounts:
   (a) withholding tax; and
   (b) an amount that a payer is required to pay under a notice issued under Section 32.

(2) A person owing, holding, receiving or withholding an amount to which this Section applies holds the amount in trust for the Government and, in the event of the liquidation or bankruptcy of the person, the amount:
   (a) does not form part of the person's estate in liquidation or bankruptcy; and
   (b) shall be paid to the Secretary before any distribution of property is made.

(3) Notwithstanding any other written law, withholding tax withheld by a person:

(a) is not subject to attachment in respect of any debt or liability of the person;
(b) is a first charge on the payment or amount from which the tax is withheld; and
(c) is withheld prior to any other deduction that the person may be required to make from the payment or amount under an order of any court or any written law.

25 Order of payment

(1) When a taxpayer is liable for penalty and late payment interest in relation to a tax liability and the taxpayer makes a payment that is less than the total amount of tax, penalty, and interest due, the amount paid is applied in the following order:
(a) firstly in payment of the tax liability;
(b) then in payment of penalty; and
(c) then the balance remaining is applied in payment of late payment interest.

(2) When a taxpayer has more than one tax liability at the time a payment is made, the payment is applied against the tax liabilities in the order in which the liabilities arose.

26 Security for payment of tax

The Secretary may, for the purposes of securing payment of any tax, order a person to furnish security in such manner and in such amount as the Secretary considers appropriate.

27 Indemnity

(1) This Section applies to a person who has:
(a) withheld tax from a payment under a tax law and paid the tax to the Secretary;
(b) paid an amount to the Secretary pursuant to Section 12(1); or
(c) paid an amount to the Secretary pursuant to a garnishee notice.

(2) A person to whom this Section applies is indemnified against any claim for payment of the amount paid to the Secretary.

DIVISION 2 — LATE PAYMENT INTEREST

28 Late payment interest

(1) A person who fails to pay tax on or before the due date for payment is liable for late payment interest at the rate of [5% per annum] on the unpaid tax for the period commencing on the date the tax was due and ending on the date the tax was paid.

(2) Late payment interest paid by a person under subsection (1) shall be refunded to the person to the extent that the principal amount to which the interest relates is found not to have been payable.

(3) Late payment interest payable under this Section is in addition to any penalty imposed under Division 2 of Part 12 or any sanction imposed under Division 3 of Part 12 in respect of the same act or omission.

(4) Late payment interest payable under this Section is calculated as simple interest and is computed on a daily basis.

(5) Late payment interest payable by a person for a day is a debt due to the Republic and is payable to the Secretary at the end of the day.

(6) The Secretary may serve a person liable for late payment interest with a notice of the amount of interest payable by the person.

(7) A notice under subsection (6):
(a) may be included in any other notice issued by the Secretary to the person liable for late payment interest; and
(b) is *prima facie* evidence of the matters stated in the notice.

(8) Late payment interest payable by a person under this Section is treated as tax payable by a taxpayer for the purposes of Division 3 of this Part.

(9) When the Secretary notifies a person in writing of the person's outstanding tax liability under a tax law, including in a tax assessment issued under Section 19, 20 or 21 and the person pays the balance notified in full within the time specified in the notification, including late payment interest payable up to the date of the notification, late payment interest does not accrue for the period between the date of notification and the date of payment.

(10) Late payment interest payable by a person in respect of withholding tax or a secondary liability payable by the person is borne personally by the person and is not recoverable from any other person.

(11) The rate of interest imposed under Section 10 of the *Telecommunications Service Tax Act 2009* in respect of a default in payment of telecommunications service tax applies in priority to the rate of late payment interest imposed under this Section.

[subs (11) insrt Act 50 of 2016 s 6, opn 4 Nov 2016]

DIVISION 3 — RECOVERY OF UNPAID TAX

29 Recovery of unpaid tax by suit

(1) Without prejudice to any other remedy available, the Secretary may sue on behalf of the Government in any court of competent jurisdiction for recovery of unpaid tax.

(2) In any suit under subsection (1), the production of a certificate signed by the Secretary stating:
(a) the name and address of the person liable for the unpaid tax; and
(b) the amount of tax and late payment interest, if any, due by the person,
is conclusive evidence that the amount stated on the certificate is due from the person.

30 Distress proceedings

(1) The Secretary or an authorised officer may issue an order (referred to as a "distress order"), in writing, for the recovery of unpaid tax by distress and sale of the personal property of the taxpayer.

(2) A distress order shall specify the following:
(a) the taxpayer against whose property the order is issued;
(b) the amount of the taxpayer's unpaid tax liability; and

(c) the property against which the distress order is to be executed and the location of the property.

(3) Subject to subsection (4), for the purposes of executing a distress order, the Secretary or authorised officer may, at any time, enter any commercial or residential premises described in the order so as to secure the property that is subject to the order.

(4) A police officer shall be present when the execution of a distress order requires entry to residential premises.

(5) The property against which a distress order is executed shall be:
(a) identified by the attaching of a notice to the property stating "PROPERTY IMPOUNDED FOR NOT COMPLYING WITH TAX OBLIGATIONS BY ORDER OF THE SECRETARY UNDER SECTION 30 OF THE REVENUE ADMINISTRATION ACT"; and
(b) kept at the premises where the distress order is executed or at any other place that the Secretary or authorised officer may consider appropriate, at the cost of the taxpayer.

(6) The property against which a distress order is executed may be sold by public auction or private treaty as the Secretary or authorised officer may direct if the taxpayer does not pay the tax liability described in the distress order, together with the costs of the distress:
(a) for perishable goods, within the period that the Secretary or authorised officer notifies the taxpayer in writing as reasonable having regard to the condition of the goods; or
(b) in the case of other personal property, within 10 days after the property has been secured by the Secretary or authorised officer under subsection (5).

(7) The Secretary or authorised officer shall apply the proceeds of sale of the property under subsection (6) as follows:
(a) first towards the cost of taking, keeping, and selling the property;
(b) then in payment of the unpaid tax liability of the taxpayer as specified in the distress order;
(c) then in payment of any other unpaid tax liability of the taxpayer; and
(d) then the remainder of the proceeds, if any, are to be paid to the taxpayer.

(8) When the proceeds of sale of the property under subsection (6) are less than the total of the taxpayer's unpaid tax liability and the cost of taking, keeping, and selling the property, the Secretary may proceed under this Division to recover the shortfall.

31 Seizure and forfeiture of goods

(1) This Section applies to goods in respect of which the Secretary or an authorised officer has reasonable grounds to believe that the customs duty that is, or will become, payable in respect of the import of the goods has not been, or will not be, paid.

(2) The Secretary or an authorised officer may seize any goods to which the Section applies.

(3) Goods seized under subsection (2) shall be stored in a place approved by the Secretary or authorised officer so as to ensure the security of the goods.

(4) Subject to subsection (6), when goods referred to in subsection (1) have

been seized under subsection (2), the Secretary or authorised officer shall, as soon as practicable after the seizure and having regard to the condition of the goods, serve on the owner of the goods or the person who had custody or control of the goods immediately before seizure, a notice in writing:

(a) identifying the goods;
(b) stating that the goods have been seized under this Section and the reason for the seizure;
(c) setting out the terms for the release or disposal of the goods; and
(d) stating that the goods will be forfeited to the Secretary if not claimed within the detention period specified in the notice.

(5) For the purposes of subsection (4)(d), the detention period is:
(a) for perishable goods, the period that the Secretary or authorised officer considers reasonable having regard to the condition of the goods; or
(b) in any other case, the earlier of:
(i) 10 days after the seizure of the goods; or
(ii) 10 days after the due date for payment of the customs duty due in respect of the import of the goods.

(6) The Secretary or authorised officer is not required to serve a notice under subsection (4) when, after making reasonable enquiries, the Secretary or authorised officer does not have sufficient information to identify the person on whom the notice should be served and the goods are treated as forfeited at the end of the detention period specified in subsection (5).

(7) The Secretary or authorised officer may authorise any goods referred to in subsection (1) that have been seized under subsection (2) to be delivered to the person on whom a notice under subsection (4) has been served, or who otherwise is able to prove legal title to the goods, when that person has paid, or has given security for the payment of, the customs duty due and payable, or that will become due and payable, in respect of the goods.

(8) When the detention period specified in subsection (5) has expired, the goods are treated as forfeited.

(9) The Secretary or duly authorised officer may sell forfeited goods in the manner specified in Section 30(6) and apply the proceeds of sale of the forfeited goods in the following order:
(a) towards the cost of taking, keeping, and selling the forfeited goods;
(b) in payment of the customs duty that is, or will become, payable in respect of the import of the goods; and
(c) the remainder of the proceeds, if any, are retained by the Secretary.

(10) When the proceeds of disposal of forfeited goods are less than the total of the customs duty payable in respect of the import of the goods and the cost of taking, keeping, and selling the forfeited goods, the Secretary may proceed under this Division to recover the shortfall from the owner of the goods or the person who had custody or control of the goods immediately before they were seized.

32 Power to collect tax from person owing money to a taxpayer

(1) This Section applies when a taxpayer is, or will become liable to pay tax and:
(a) the taxpayer has not paid the tax by the due date for payment; or

(b) the Secretary has reasonable grounds to believe that the taxpayer will not pay the tax by the due date for payment.

(2) When this Section applies, the Secretary may, by notice in writing (referred to as a "garnishee notice") and subject to subsection (3), require a payer in respect of the taxpayer to pay the amount specified in the notice to the Secretary, being an amount that does not exceed the amount of the unpaid tax or the amount of tax that the Secretary believes will not be paid by the taxpayer by the due date.

(3) When a garnishee notice requires a payer to deduct amounts from a payment of a salary, wages, or other similar remuneration payable at fixed intervals to the taxpayer, the amount required to be deducted by the payer from each payment shall not exceed 20% of the amount of each payment of salary, wages, or other remuneration, after the payment of employment tax.

(4) A garnishee notice can be served on a payer in relation to an amount in a joint account when:
(a) all the holders of the joint account have unpaid tax liabilities; or
(b) the taxpayer can withdraw funds from the account, other than a partnership account, without the signature or authorisation of the other account holders.

(5) A payer shall pay the amount specified in a garnishee notice by the date specified in the notice, being a date that is not before the date that the amount owed by the payer to the taxpayer becomes due to the taxpayer or held on the taxpayer's behalf.

(6) A payer who claims to be unable to comply with a garnishee notice may notify the Secretary, in writing and within 7 days of receiving the garnishee notice, setting out the reasons for the payer's inability to comply with the notice.

(7) When a notice is served on the Secretary under subsection (6), the Secretary shall, by notice in writing:
(a) accept the notification and cancel or amend the garnishee notice; or
(b) reject the notification.

(8) The Secretary shall, by notice in writing to the payer, revoke or amend a garnishee notice when the taxpayer has paid the whole or part of the tax due or has made an arrangement satisfactory to the Secretary for payment of the tax.

(9) The Secretary shall serve the taxpayer with a copy of a notice served on a payer under this Section.

(10) The Secretary shall credit any amount paid by a payer under this Section against the tax owing by the taxpayer.

(11) A payer who, without reasonable cause, fails to comply with a notice under this Section is personally liable for the amount specified in the notice.

(12) In this Section,

'payer', in respect of a taxpayer, means a person who:
(a) owes or may subsequently owe money to the taxpayer;
(b) holds or may subsequently hold money, for or on account of, the taxpayer;
(c) holds money on account of some other person for payment to the taxpayer; or

(d) has authority from some other person to pay money to the taxpayer.

33 Transferred tax liabilities

(1) When a taxpayer (referred to as the "transferor") has a tax liability in relation to a business carried on by the taxpayer and the taxpayer has transferred all or some of the assets of the business to an associate (referred to as the "transferee"), the transferee is personally liable for the tax liability (referred to as the "transferred liability") of the transferor.

(2) Subsection (1) does not preclude the Secretary from recovering the whole or part of the transferred liability from the transferor.

34 Liability for tax payable by a company

(1) Subject to subsection (2), when an arrangement or understanding has been entered into with the intention or effect of rendering a company unable to satisfy a current or future tax liability under a tax law, every person who was a director or controlling member of the company when the arrangement was entered into is jointly and severally liable for the tax liability of the company.

(2) A director of a company is not liable under subsection (1) for the tax liability of the company when the director derived no financial or other benefit from the arrangement and:

(a) the director has, on becoming aware of the arrangement, formally recorded with the company his or her dissent and notified the Secretary, in writing, of the arrangement; or

(b) at the time the arrangement was entered into, the director was not involved in the executive management of the company and had no knowledge of, and could not reasonably have been expected to know of the arrangement.

(3) In this Section,

'arrangement' means any contract, agreement, plan, or understanding whether express or implied and whether or not enforceable in legal proceedings.

35 Temporary closure of business premises

(1) This Section applies when a taxpayer regularly fails to pay withholding tax by the due date.

(2) When this Section applies, the Secretary or an authorised officer may notify the taxpayer, in writing, of the intention to close down part or the whole of the business premises of the taxpayer for a temporary period not exceeding 14 days, unless the taxpayer pays the withholding tax due within a period of 7 days of service of the notice.

(3) Where a taxpayer fails to comply with a notice under subsection (2), the Secretary or authorised officer may issue an order (referred as a "closure of business premises order") for the closure of part or the whole of the business premises of the taxpayer for a period not exceeding 14 days.

(4) The Secretary or authorised officer may, at any time, enter any premises described in a closure of business premises order for the purposes of executing the order.

(5) The Secretary or authorised officer shall affix, in a conspicuous place on the front of premises that have been closed under a closure of business premises order, a notice in the following words "CLOSED TEMPORARILY FOR NOT COMPLYING WITH TAX OBLIGATIONS BY ORDER OF THE SECRETARY UNDER SECTION 35 OF THE REVENUE ADMINISTRATION ACT".

(6) Where the taxpayer pays the withholding tax due within the period of closure, the Secretary or authorised officer shall immediately arrange for removal of the notice referred to in subsection (5).

36 Departure prohibition order

(1) This Section applies when the Secretary or an authorised officer has reasonable grounds to believe that a person may leave the Republic without paying:
  (a) tax that is or will become payable by the person; or
  (b) tax that is or will become payable by a company in which the person is a controlling member.

(2) When this Section applies, the Secretary or authorised officer may issue a departure prohibition order, in writing, to the Director of Immigration stating:
  (a) the name and address of the person; and
  (b) the amount of tax that is or will become payable by the person or by the company in which the person is a controlling member.

(3) The Secretary or authorised officer shall, as soon as practicable after issuing a departure prohibition order, serve a copy of the order on the person named in the order.

(4) When a departure prohibition order is issued, the Director of Immigration shall exercise the powers that the Director lawfully possesses, or cause an officer under his or her direction to exercise such powers, so far as is necessary to prevent the person named in the order from departing the Republic.

(5) A departure prohibition order remains in force until revoked by the Secretary or authorised officer.

(6) The Secretary or authorised officer shall revoke a departure prohibition order when:
  (a) the person makes payment in full of the tax payable or that will become payable by the person or by the company in which the person is a controlling member; or
  (b) the person makes an arrangement satisfactory to the Secretary or authorised officer for payment of the tax referred to in paragraph (a).

(7) As soon as practicable after making a decision to revoke a departure prohibition order, the Secretary or authorised officer shall serve notice of the revocation on the Director of Immigration and on the person named in the departure prohibition order.

(8) No proceedings, criminal or civil, may be instituted or maintained against the Government, the Director of Immigration, the Secretary, an authorised officer, or a Customs, immigration, police, or other officer for anything lawfully done under this Section.

(9) In this Section,

'Director of Immigration' means the Director of Immigration appointed under Section 4 of the *Immigration Act 2014*.

DIVISION 4 — REFUNDS

37 Refund of overpaid tax

(1) Subject to subsection (2), when a taxpayer has overpaid tax in error under a tax law, the taxpayer may apply to the Secretary, in the approved form, for a refund of the overpaid tax within 2 years of the date on which the tax was paid.

(2) This Section applies only when a refund of tax does not require the Secretary to make an amended assessment.

(3) The Secretary shall serve notice, in writing, to an applicant under subsection (1) of the decision on an application.

(4) When a taxpayer has made an application under subsection (1) and the Secretary is satisfied that the taxpayer has overpaid tax, Secretary shall apply the overpayment in the following order:

(a) first, in payment of any other tax owing by the taxpayer under the tax law;

(b) then in payment of tax owing by the taxpayer under any other tax law;

(c) then, with the written agreement of the taxpayer, applied as a credit against any tax that will become payable by the taxpayer; and

(d) subject to subsection (5), then refund the remainder, if any, to the taxpayer within 45 days of service of the notice under subsection (3).

[subs (4) am Act 32 of 2016 s 8, opn 1 July 2016; Act 50 of 2016 s 7, opn 4 Nov 2016]

(5) With the written agreement of the taxpayer, an amount referred to in subsection (4)(c) may be carried forward for the payment of any future tax liability of the taxpayer under any tax law.

[subs (5) insrt Act 50 of 2016 s 7, opn 4 Nov 2016]

38 Erroneous refund of tax

(1) When the Secretary has refunded tax under Section 37 in error, the person to whom the refund has been erroneously made shall, on demand by the Secretary, repay the amount erroneously refunded together with late payment interest accruing from the date that the refund was erroneously paid until the date the refund is repaid.

(2) When a demand has been made for repayment of an amount of tax under subsection (1), the amount to be repaid is due on the date set out in the letter of demand being a date that is not less than 30 days from the date of service of the letter of demand.

(3) An amount payable by a person under this Section is treated as tax payable by a taxpayer for the purposes of Division 3 of this Part.

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39 Statement of reasons

When the Secretary has refused an application made by a person under a tax law, the notice of refusal shall include a statement of reasons for the refusal.

40 Conclusiveness of tax decisions

(1) Except in proceedings under this Part:
  (a) a tax decision is final and conclusive and cannot be disputed in a court, or in any other proceedings on any ground whatsoever;
  (b) the production of a notice of a tax assessment or a document under the hand of the Secretary purporting to be a copy of a notice of a tax assessment is conclusive evidence of the making of the assessment and that the amount and particulars of the assessment are correct; and
  (c) in the case of a self-assessment, the production of the original self-assessment return or a document under the hand of the Secretary purporting to be a copy of such return is conclusive evidence of the contents of the return.

(2) When the Secretary serves an assessment on a taxpayer electronically, the reference in subsection (1)(b) to a copy of the notice of assessment includes a certificate under the hand of the Secretary identifying the assessment and specifying the details of the electronic transmission of the assessment.

(3) When a taxpayer has filed a self-assessment return electronically, the reference in subsection (1)(c) to a copy of the return includes a certificate under the hand of the Secretary identifying the return and specifying the details of the electronic transmission of the return.

(4) In this Section,

'proceedings under this Part' means:
  (a) an objection made under Section 41; or
  (b) an appeal made to the Supreme Court under Section 43 in relation to an appealable decision.

41 Objection to tax decision

(1) A taxpayer who is dissatisfied with a tax decision may lodge a notice of objection to the decision, in writing, with the Secretary within 30 days of service of the notice of the decision.

(2) A notice of objection is treated as validly lodged by a taxpayer under subsection (1) only when the following conditions are satisfied:
  (a) the notice of objection states precisely the grounds of the taxpayer's objection to the tax decision, the amendments that the taxpayer believes are required to be made to correct the decision, and the reasons for the amendments; and
  (b) for an objection to a tax assessment, the taxpayer has paid:
    (i) the entire amount of tax due under the assessment that is not in dispute; and

(ii) 30% of the tax due under the assessment that is disputed under the objection.

(3) When the Secretary considers that a notice of objection lodged by a taxpayer has not been validly lodged as required under subsection (2), the Secretary shall immediately notify the taxpayer that the objection has not been validly lodged.

(4) When the tax decision to which a notice of objection relates is an amended assessment, a taxpayer's right to object to the amended assessment is limited to the alterations and additions made in it to the original assessment.

(5) A taxpayer may apply, in writing, to the Secretary for an extension of time to lodge a notice of objection.

(6) When an application has been made under subsection (5), the Secretary may allow an extension of time when satisfied that:
(a) owing to absence from the Republic, sickness, or other reasonable cause, the taxpayer was prevented from lodging the notice of objection within the period specified in subsection (1); and
(b) there has been no unreasonable delay on the part of the taxpayer in lodging the notice of objection.

(7) When a notice of objection has been validly lodged within time, the Secretary shall consider the objection and make a decision to allow the objection in whole or part, or disallow it, and the Secretary's decision is referred to as an "objection decision".

(8) The Secretary shall serve notice, in writing, of the objection decision on the taxpayer and take all steps necessary to give effect to the decision, including, in the case of an objection to a tax assessment, the making of an amended assessment.

(9) A notice of an objection decision shall include a statement of findings on the material facts and the reasons for the decision.

(10) When the Secretary has not made an objection decision within 60 days from the date that the taxpayer lodged notice of the objection, the Secretary is treated as having made a decision to disallow the objection.

42 Review by Minister of reviewable decision

(1) A person dissatisfied with a reviewable decision may apply to the Minister for review of the decision.

(2) An application for review under subsection (1) shall:
(a) be made in writing;
(b) set out the reasons for the application; and
(c) shall be made within 30 days of service of notice of the decision or within such further time as the Secretary may allow.

(3) The Minister may, in reviewing a reviewable decision, exercise all the powers and discretions of the Secretary under the tax law under which the original decision was made.

(4) The Minister may make a decision to affirm, vary or set aside the decision.

43 Appeals to Supreme Court

(1) A person dissatisfied with an appealable decision may appeal against the decision on a point of law to the Supreme Court.

(2) The notice of appeal shall be filed within 30 days after the person is served with notice of the decision under Section 41 or 42, as the case may be, or within such further time as the Supreme Court may allow.

(3) The notice of appeal shall state fully the grounds on which the appeal is made.

(4) The appeal does not affect the operation or implementation of the appealable decision.

(5) Notwithstanding subsection (4), the Supreme Court may make an order staying or otherwise affecting the operation or implementation of so much of the decision as the Supreme Court considers appropriate to effectively hear and decide the appeal.

(6) The Supreme Court shall hear and determine the appeal and may make such order as it thinks appropriate by reason of its decision, including an order affirming or setting aside the decision or an order referring the case to the Secretary or Minister, as the case may be, for reconsideration in accordance with the directions of the Supreme Court.

44 General provisions relating to objections and appeals

(1) In any proceeding under this Part in relation to a tax decision, the burden is on the taxpayer to prove that the tax decision is incorrect.

(2) In an appeal by a taxpayer to the Supreme Court in relation to an objection decision, the taxpayer is limited to the grounds stated in the objection to which the objection decision relates unless the Supreme Court grants the person leave to add new grounds.

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45 Production of documents

(1) The Secretary may, for the purposes of administering any tax law, by notice in writing, require any person to:
  (a) furnish such information as the Secretary may require;
  (b) attend and give evidence concerning the person's or any other person's tax affairs; or
  (c) produce all documents in the person's custody or under the person's control relating to the person's or any other person's tax affairs.

(2) A notice issued under this Section, shall be served personally upon the person to whom it is directed or left at the person's last known usual place of business or abode and the certificate of service signed by the person serving the notice is evidence of the facts stated therein.

(3) The Secretary may require the information or evidence referred to in subsection (1) to be:
  (a) given on oath, verbally or in writing, and, for that purpose, the Secretary may administer the oath; or
  (b) verified by statutory declaration or otherwise.

(4) This Section has effect notwithstanding:
  (a) any law relating to privilege, including legal professional privilege, or the public interest with respect to access to premises or places, or the production of any property, documents, or computer-stored information; or
  (b) any contractual duty of confidentiality.

46 Power to enter and search

(1) For the purposes of administering any tax law, the Secretary or an authorised officer:
  (a) has, at all times and without notice, full and free access to the following:
    (i) any premises, place, goods, or property;
    (ii) any document; and
    (iii) any data storage device;
  (b) may make an extract or copy of any document, including in electronic format, to which access is obtained under paragraph (a);
  (c) may seize any document that, in the opinion of the Secretary or authorised officer, affords evidence that may be material in determining the tax liability of a taxpayer;
  (d) may retain any document seized under paragraph (c) for as long as the document may be required for determining a taxpayer's tax liability or for any proceeding under a tax law; and
  (e) may, if a hard copy or copy on a data storage media of information stored on a data storage device is not provided, seize and retain the device for as long as is necessary to copy the information required.

(2) A police officer shall be present when the Secretary seeks access to residential premises under subsection (1).

(3) An officer shall not enter or remain on any premises or place if, upon request by the owner or lawful occupier, the officer is unable to produce the Secretary's written authorisation permitting the officer to exercise powers under subsection (1).

(4) The owner or lawful occupier of the premises or place to which an exercise of power under subsection (1) relates shall provide all reasonable facilities and assistance to the Secretary or authorised officer including:
  (a) answering questions relating to the investigation to which the exercise of power relates either orally or in writing; or
  (b) providing access to decryption information necessary to decrypt data to which access is sought under this Section.

(5) A person whose document or data storage device has been seized under subsection (1), may examine it and make copies, at the person's expense, during normal office hours and on such terms and conditions as the Secretary or authorised officer may specify.

(6) The Secretary or authorised officer shall sign for any document or data storage device removed and retained under this Section.

(7) This Section has effect notwithstanding:
  (a) any law relating to privilege, including legal professional privilege, or the public interest with respect to access to premises or places, or the production of any property or document, including in electronic format; or
  (b) any contractual duty of confidentiality.

(8) Section 6(4) of the *Telecommunications Service Tax Act 2009* applies to the exercise of power under this Section by a tax officer for the purposes of that Act.

[subs (8) insrt Act 50 of 2016 s 8, opn 4 Nov 2016]

46A Implementation of administrative assistance agreements

(1) The Minister may, on behalf of the Government, enter into, amend, or terminate an administrative assistance agreement with a foreign government or governments.

(2) Where there is any conflict between the terms of an administrative assistance agreement having legal effect in the Republic and any law, the administrative assistance agreement prevails.

[subs (2) subst Act 32 of 2016 s 9, opn 1 July 2016]

(3) Where a tax treaty or administrative assistance agreement having legal effect in the Republic provides for exchange of information, or reciprocal assistance in the recovery of tax or the service of process, the Secretary shall use the powers available under this Act or any other written law to meet the Republic's obligations under the treaty or agreement on the basis that a reference in this Act or other written law:
  (a) to ***"tax"***, includes a foreign tax to which the exchange of information or reciprocal assistance relates;
  (b) to ***"unpaid tax"***, includes an amount specified in paragraph (a) that has not been paid by the due date;
  (c) to ***"taxpayer"***, includes a person liable for an amount specified in paragraph (a); and
  (d) to ***"tax law"***, includes the law under which a foreign tax specified in paragraph (a) is imposed.

(4) In this Section:

'administrative assistance agreement' means a tax information exchange agreement or other international agreement for mutual administrative assistance in relation to taxation matters;

'international agreement' means an agreement between the Government of Naoero and a foreign government or governments; and

'tax treaty' means an international agreement relating to the avoidance of double taxation and the prevention of fiscal evasion.

[s 46A insrt Act 13 of 2016 s 4, opn 10 Mar 2016; am Act 21 of 2026 s 5, opn 12 May 2026]

[The next page is 92,401]

47 Binding public rulings

(1) The Secretary may make a public ruling in accordance with Section 48 setting out the Secretary's interpretation on the application of a tax law.

(2) A public ruling made in accordance with Section 48 is binding on the Secretary until withdrawn.

(3) A public ruling is not binding on a taxpayer.

48 Making a public ruling

(1) The Secretary makes a public ruling by publishing a notice of the public ruling in the Gazette.

(2) A public ruling shall state that it is a public ruling and have a heading specifying the subject matter of the ruling and an identification number.

(3) A public ruling has effect from the date specified in the public ruling or, when no date is specified, from the date the ruling is published in the Gazette.

(4) A public ruling sets out the Secretary's opinion on the application of a tax law in the circumstances specified in the ruling and is not a decision of the Secretary for the purposes of this Act or any other written law.

49 Withdrawal of a public ruling

(1) The Secretary may withdraw a public ruling, in whole or part, by publishing notice of the withdrawal in the Gazette.

(2) When a written law provides, or the Secretary makes another public ruling that is inconsistent with an existing public ruling, the existing public ruling is treated as withdrawn to the extent of the inconsistency.

(3) The withdrawal of a public ruling, in whole or part, has effect from:
(a) when subsection (1) applies, the later of:
(i) the date specified in the notice of withdrawal; or
(ii) the date that the notice of withdrawal is published in compliance with subsection (1); or
(b) when subsection (2) applies, the date of application of the inconsistent written law or public ruling.

(4) A public ruling that has been withdrawn, in whole or part:
(a) continues to apply to a transaction commenced before the public ruling was withdrawn; and
(b) does not apply to a transaction commenced after the public ruling was withdrawn to the extent that the ruling is withdrawn.

50 Other advice provided by the Revenue Office

No guidelines, publication, or other advice, oral or in writing, provided by the Revenue Office is binding on the Secretary except a public ruling binding under this Part.

[The next page is 92,601]

51 Official language

English is the official language of the tax laws and the Secretary may refuse to recognise any communication or document that is not in the official language.

52 Approved form

(1) A tax return, application, notice, statement, or other document required to be filed or lodged with the Secretary under a tax law is in the approved form when the document:
   (a) is in the form approved by the Secretary for that type of tax return, application, notice, statement, or other document;
   (b) contains the information, including any attached documents, as required by the form; and
   (c) is signed as required by the form.

(2) The Secretary shall immediately notify a person, in writing, when a tax return, application, notice, statement, or other document filed or lodged by the person is not in the approved form.

53 Manner of filing documents to the Secretary

(1) A person required by the Secretary under Section 55(2) to file or lodge a tax return, application, notice, statement, or other document with the Secretary electronically shall do so unless authorised by the Secretary by notice in writing to submit in accordance with subsection (2).

(2) A person to whom subsection (1) does not apply shall file or lodge a tax return, application, notice, statement, or other document with the Secretary under a tax law by personal delivery or normal post.

54 Service of notices by the Secretary

(1) Subject to this Act and except as otherwise provided in a tax law, a notice or other document required to be served on a person by the Secretary under a tax law may be served by any of the following:
   (a) delivering it personally to the person or to the person's tax representative;
   (b) leaving it at the person's usual or last known place of business or residence in the Republic;
   (c) sending it by post to the person's usual or last known place of business or residence in the Republic; or
   (d) transmitting it electronically in accordance with Section 55(3).

(2) When a person:
   (a) refuses to accept delivery of a letter addressed to the person; or
   (b) fails to collect a letter after being informed that the letter is available for collection at a post office,

   the letter is treated as having been served on the person on the date on which the person refused to accept delivery of the letter or was informed that the letter was at the post office.

(3) The validity of service of a notice or other document under a tax law cannot be challenged after the notice or document has been wholly or partly complied with.

55 Application of electronic tax system

(1) Notwithstanding the other provisions of this Act, the Secretary may authorise the following to be carried out electronically through a computer system or mobile electronic device:
(a) the lodging of an application for registration under a tax law;
(b) the filing or lodging of a tax return or other document under a tax law;
(c) the payment or repayment of tax under a tax law; and
(d) the doing of any other act or thing that is required to be done under a tax law.

(2) The Secretary may direct that any tax return, application, document, act, or thing referred to in subsection (1) to be filed or done by a person shall be made, filed, or done by the person electronically through a computer system or mobile electronic device.

(3) Any certificate of registration, service of a notice, issuing of a document, or other act or thing that is required to be done by the Secretary under a tax law, may be issued, served, made or done electronically through a computer system or mobile electronic device.

(4) A person who files a tax return and pays tax electronically under this Section, shall continue to file returns and pay tax in that manner unless otherwise authorised by the Secretary.

56 Due date for filing of a document or payment of tax

(1) When the due date for:
(a) filing or lodging a tax return, application, notice, or other document;
(b) the payment of tax; or
(c) taking any other action under a tax law,
falls on a Saturday, Sunday or public holiday in the Republic, the due date is the next following business day.

(2) Subject to subsection (3), a person may apply, in writing, to the Secretary for an extension of time to file a document required under a tax law.

(3) Subsection (2) applies only in relation to a document for which there is no specific provision for an application for an extension of time under this Act or the tax law requiring the filing of the document.

(4) The Secretary may, upon satisfaction that there is reasonable cause, grant an application under subsection (2) and shall serve notice of the decision on the applicant.

57 Defect not to affect validity of tax assessments or other documents

(1) When a notice of a tax assessment or any other document purporting to be made, issued, or executed under a tax law is, in substance and effect, in conformity with, or is consistent with the intent and meaning of, the tax law under which it has been made and the person assessed, intended to be assessed, or affected by the document, is designated in it according to common intent and understanding:

(a) the validity of the notice of the tax assessment or other document is not affected by reason that any of the provisions of the tax law under which it has been made or issued have not been complied with;
(b) the notice of the tax assessment or other document cannot be quashed or deemed to be void or voidable for want of form; and
(c) the notice of the tax assessment or other document is not affected by reason of any mistake, defect, or omission therein.

(2) A tax assessment is not voided by reason of:
(a) a mistake in the tax assessment as to:
(i) the name of the person assessed;
(ii) the description of any income or other amount; or
(iii) the amount of tax charged; or
(b) any variance between the tax assessment and the duly served notice of the tax assessment that is not likely to deceive or mislead a person affected by the tax assessment.

58 Rectification of mistakes

When a notice of a tax assessment or other document served by the Secretary under a tax law contains a mistake that is apparent from the record and the mistake does not involve a dispute as to the interpretation of the law or facts of the case, the Secretary may, for the purposes of rectifying the mistake, amend the assessment or document any time before the expiry of 5 years from the date of service of the notice of the assessment or other document.

[The next page is 92,801]

PART 12 — ADMINISTRATIVE PENALTIES AND OFFENCES

DIVISION 1 — APPLICATION OF PART 12

59 General provisions relating to administrative penalties and offences

(1) A person cannot be subject to both the imposition of penalty and prosecution of an offence in respect of the same act or omission.

(2) When a person has committed an act or omission that may be liable, under a tax law, to both the imposition of penalty and the prosecution of an offence, the Secretary may decide whether to make an assessment of penalty or prosecute the offence.

(3) When a penalty has been paid by a person under a tax law and, in respect of the same act or omission, the Secretary commences a prosecution, the penalty shall be repaid to the person in accordance with Section 37(4), and no penalty is payable unless the prosecution is withdrawn.

(4) The offences and penalties in Part IV of the *Telecommunications Service Tax Act 2009* apply in priority to any equivalent offence and penalty under this Part.

[subs (4) insrt Act 50 of 2016 s 9, opn 4 Nov 2016]

DIVISION 2 — ADMINISTRATIVE PENALTIES

60 Penalties relating to registration

(1) A person who, without reasonable excuse, fails to apply for registration as required under a tax law is liable for a penalty equal to double the amount of tax payable for the period:
  (a) commencing on the day on which the person was first required to apply for registration; and
  (b) ending on the earlier of:
    (i) the day the person files an application for registration; or
    (ii) the person is registered by the Secretary on the Secretary's own motion.

(2) A person who, without reasonable excuse, fails to apply for cancellation of registration as required under a tax law is liable for a penalty equal to AUD$1,000 for every month or part of a month for the period:
  (a) commencing from the month the person was first required to apply for cancellation of registration; and
  (b) ending on the month immediately preceding the month the person files an application for cancellation of registration, or the person has their registration cancelled by the Secretary on the Secretary's own motion.

61 Penalty for failing to keep documents

(1) Subject to subsections (2) and (3), a taxpayer who fails to keep, retain, or maintain any document as required under a tax law is liable for a penalty equal to:

(a) if the failure was made deliberately or recklessly, 75% of the amount of tax payable by the taxpayer under the tax law for the reporting period to which the failure relates; or

(b) in any other case and in the absence of a reasonable excuse, 20% of the amount of tax payable by the person under the tax law for the reporting period to which the failure relates.

[subs (1) am Act 50 of 2016 s 10, opn 4 Nov 2016]

(2) Where no tax is payable by the person for the reporting period to which the failure referred to in subsection (1) relates, the penalty is equal to AUD$100.

(3) A taxpayer who fails to keep, retain or maintain documents as required under Regulation 11 of the *Business Tax (Transfer Pricing) Regulations 2016* is liable for a penalty not exceeding $100,000.

[subs (3) insrt Act 50 of 2016 s 10, opn 4 Nov 2016]

62 Late filing penalty

A person who fails to file a tax return or other document as required under a tax law by the due date is liable for a late filing penalty equal to AUD$30 for each month or part of a month that the return or other document is not filed up to a maximum of $500 for each failure.

63 Late payment penalty

(1) A taxpayer who fails to pay tax by the due date or, when the Secretary has extended the due date under Section 23, by the extended due date, is liable for a late payment penalty equal to 15% of the amount of unpaid tax.

(2) Late payment penalty paid by a taxpayer under subsection (1) shall be refunded to the taxpayer in accordance with Section 37(4) to the extent that the tax to which the penalty relates is found not to have been payable.

(3) In this Section, ***"tax"*** does not include penalty.

64 Tax shortfall penalty

(1) This Section applies to a person:

(a) who makes a statement to a tax officer that is false or misleading in a material particular or omits from a statement made to a tax officer any matter or thing without which the statement is false or misleading in a material particular; and

(b) the tax liability of the person, or any other person, computed on the basis of the statement is less than it would have been had the statement not been false or misleading (the difference being referred to as the "tax shortfall").

(2) Subject to subsections (3) and (4), a person to whom this Section applies is liable for a tax shortfall penalty equal to:

(a) when the statement or omission was made deliberately or recklessly, 75% of the tax shortfall; or

(b) in any other case, 20% of the tax shortfall.

(3) The amount of a tax shortfall penalty imposed under subsection (2) on a person is increased by:

(a) 10 percentage points when this is the second application of this Section to the person; or

(b) 25 percentage points when this is the third or a subsequent application of this Section to the person.

(4) The amount of a tax shortfall penalty imposed under subsection (2) on a person is reduced by 10 percentage points when the person voluntarily discloses to the Secretary the statement or omission to which the Section applies prior to the earlier of:
(a) discovery by the Secretary of the tax shortfall; or
(b) the commencement of an audit of the tax affairs of the person to whom the statement relates.

(5) No tax shortfall penalty is payable under subsection (2) when:
(a) the person who made the statement did not know and could not reasonably be expected to know that the statement was false or misleading in a material particular;
(b) the tax shortfall arose as a result of a taxpayer taking a reasonably arguable position on the application of a tax law to the taxpayer's circumstances in filing a self-assessment return; or
(c) the failure was due to a clerical or similar error, other than a repeated clerical or similar error.

(6) A position taken by a taxpayer in making a self-assessment that is contrary to a public ruling in force under Section 48 is not regarded as a reasonably arguable position for the purposes of subsection (5)(b).

(7) Nothing in subsection (5) prevents the imposition of late payment interest in respect of a tax shortfall when the tax is not paid by the due date for payment.

(8) For the purposes of this Section, a statement made to a tax officer includes a statement made, in writing or orally, in any of the following circumstances:
(a) in an application, certificate, declaration, notification, tax return, objection or other document filed or lodged under a tax law;
(b) in information required to be provided under a tax law;
(c) in a document provided to a tax officer;
(d) in an answer to a question asked of a person by a tax officer; or
(e) in a statement to another person with the knowledge or reasonable expectation that the statement would be passed on to a tax officer.

64A False or misleading statement penalty

(1) This Section applies to a person who makes a false or misleading statement as specified in Section 64(1)(a) but which does not result in a tax shortfall.

(2) Subject to subsection (3), a person to whom this Section applies is liable for a false or misleading statement penalty equal to:
(a) when the statement or omission was made deliberately or recklessly, $300; or
(b) in any other case, $100.

(3) No false or misleading statement penalty applies in the circumstances specified in Section 64(5).

(4) Section 64(8) applies in determining whether a person has made a statement to a tax officer.

[s 64A insrt Act 32 of 2016 s 10, opn 1 July 2016]

65 Tax avoidance penalty

(1) Where the Secretary has applied a tax avoidance provision in assessing a taxpayer, the taxpayer is liable for a tax avoidance penalty equal to double the amount of the tax that would have been avoided but for the application of the tax avoidance provision.

(2) In this Section,

"tax avoidance provision" means Section 28 of the *Employment and Services Tax Act 2014* or Section 34 or 36 of the *Business Tax Act 2016*.

[subs (2) am Act 32 of 2016 s 11, opn 1 July 2016]

66 Penalty for failing to comply with electronic tax system

(1) When a taxpayer is required by the Secretary under Section 55(2) to file a tax return or pay tax electronically fails to do so, the Secretary shall serve the taxpayer with notice in writing seeking reasons for the failure.

(2) A taxpayer who fails to provide adequate reasons to the satisfaction of the Secretary for the failure to file a tax return or pay tax electronically within 14 days of the date of service of the notice under subsection (1), is liable for a penalty equal to AUD$1,000.

66A Tax instalment penalty

(1) This Section applies when the following conditions are satisfied:

(a) a taxpayer has applied to the Secretary under Section 41(3B) of the *Business Tax Act 2016* for a variation of the instalments of tax by the taxpayer for a tax year;

(b) the Secretary has agreed to vary the instalments of tax payable by the taxpayer for the year; and

(c) the actual business profits tax payable by the taxpayer for the year exceeds the total instalments payable by the taxpayer for the year by more than 20% (the difference being referred to as the "tax shortfall").

[subs (1) am Act 25 of 2020 s 5, opn 23 Oct 2020]

(2) When this Section applies, the taxpayer shall be liable for a penalty equal to 10% of the tax shortfall.

[s 66A insrt Act 50 of 2016 s 11, opn 4 Nov 2016]

67 General provisions relating to penalty

(1) A liability for penalty is calculated separately with respect to each Section in this Division.

(2) When the same act or omission can be the subject of more than one penalty under a tax law, the Secretary may determine which penalty applies.

(3) A person is liable for penalty only if the Secretary:

(a) makes an assessment of the penalty imposed under this Division; and

(b) serves notice of the assessment on the person subject to the penalty stating the amount of penalty payable and the due date for payment.

(4) Penalty payable by a person is due on the date specified in the notice of assessment served under subsection (3)(b).

(5) Subsections (3) and (4) apply to a penalty imposed under a tax law other than this Act.

(6) A person liable for a penalty may apply in writing to the Secretary for remission of the penalty payable and such application shall include the reasons for the remission.

(7) The Secretary may, upon an application under subsection (6) or on his or her own motion:

(a) where the penalty is below $5,000, remit, in whole or in part, any penalty payable by a person except a penalty imposed under Section 64; or

(b) where the penalty is $5,000 or above, obtain the approval of the Minister to remit, in whole or in part, any penalty payable by a person except a penalty imposed under Section 64.

[subs (7) subst Act 26 of 2026 s 7, opn 20 July 2026]

(8) The Secretary shall maintain a public record of each remission together with the reasons thereof and the record of remissions shall be reported to the Auditor General on a quarterly basis.

DIVISION 3 — TAX OFFENCES

68 Offences relating to registration

(1) Subject to subsection (2), a person commits an offence when the person, without reasonable excuse, fails to apply for registration or cancellation of registration, as the case maybe, as required under a tax law.

(2) A person commits an offence when the person applies for cancellation of registration when still required to be registered under a tax law.

69 Offences relating to TINs

(1) A person commits an offence when the person uses a false TIN on a tax return or other document used for the purposes of a tax law.

(2) A person who uses the TIN of another person is treated as having used a false TIN.

(3) A person commits an offence when the person fails to:

(a) apply for a TIN as required under Section 9; or

(b) apply for cancellation of the person's TIN as required under Section 11.

(4) A person commits an offence when the person obtains a TIN using a false or forged document.

70 Failure to maintain documents

A person commits an offence when:

(a) the person, without reasonable excuse, fails to keep, retain, or maintain a document for a reporting period as required under a tax law;

(b) the person deliberately prepares or maintains, or authorises another person to prepare or maintain, a false document for the purposes of a tax law; or

(c) the person falsifies or authorises another person to falsify any documents required to be maintained under a tax law.

71 Failure to withhold tax

A person commits an offence if the person fails to withhold tax or, having withheld tax, fails to pay the tax to the Secretary as required under a tax law.

72 Failure to file a tax return or other document

(1) A person commits an offence if the person fails to file a tax return or other document required under a tax law by the due date.

(2) When a person is convicted of an offence under subsection (1), the person shall, in addition to any sanction imposed under subsection (1), be ordered by the court to furnish the tax return or other document within the time specified by the court in the order.

73 Failure to pay tax by the due date

A person commits an offence if the person fails to pay tax by the due date.

74 False or misleading statements

(1) A person commits an offence when the person deliberately or recklessly:
(a) makes a statement to a tax officer that is false or misleading in a material particular; or
(b) omits from a statement made to a tax officer any matter or thing without which the statement is false or misleading in a material particular.

(2) Section 64(8) applies in determining whether a person has made a statement to a tax officer.

75 Offences relating to recovery of tax

(1) A person commits an offence when the person, without reasonable excuse:
(a) contravenes Section 13;
(b) fails to provide security for the payment of tax as required by the Secretary under Section 26;
(c) rescues or attempts to rescue property distrained under Section 30 or seized under Section 31;
(d) before, at, or after the execution of any distress or seizure proceedings under Section 30 or 31, staves, breaks, or destroys the property subject to the distress or seizure proceedings or destroys documents relating to such property to prevent:
(i) the securing of the property; or
(ii) the discovery of proof of an offence;
(e) subject to subsection (2), fails to comply with a garnishee notice served on the person under Section 32;
(f) fails to pay a transferred tax liability as required under Section 33;
(g) enters premises that are the subject of an order issued under Section 35 without permission of the Secretary; or
(h) departs or attempts to depart the Republic in contravention of a departure prohibition order issued under Section 36.

(2) A person who notifies the Secretary in writing under Section 32(6) is in compliance with a notice served on the person under Section 32(2) until the Secretary serves the person with a notice under Section 32(7) cancelling or amending the notice served under Section 32(2) or rejecting the person's notice under Section 32(6).

76 Offences relating to enforcement powers

(1) A person commits an offence when the person, without reasonable excuse:

(a) fails to furnish information as required by the Secretary under Section 45(1)(a);
(b) fails to appear before the Secretary as required under Section 45(1)(b); or
(c) fails to answer any question put to the person or produce any document as required by the Secretary under Section 45(1)(b) or (c).

(2) A person commits an offence when the person, without reasonable excuse, fails to provide reasonable facilities and assistance as required by Section 46(4).

77 Default in obligation under tax law with intent to evade tax

A person commits an offence when the person deliberately with intent to evade tax makes default in any obligation imposed on the person under a tax law.

78 Obstruction of tax officer

A person commits an offence when the person hinders or obstructs a tax officer in the performance of duties under a tax law.

79 Aiding or abetting a tax offence

A person commits an offence when the person aids, abets, assists, incites, or induces another person to commit an offence under a tax law (referred to as the "principal offence") and the person is liable for the same sanction as imposed for the principal offence.

80 Offences relating to tax officers

(1) A tax officer commits an offence, when the officer:
(a) makes, in any record, tax return, or other document that the officer is required to keep or make, an entry that the officer knows, or has reasonable cause to believe, to be false or the officer does not believe to be true;
(b) wilfully refuses to do anything that the officer knows, or has reasonable cause to believe, is required to be done by the officer under a tax law;
(c) interferes with any other person or process under a tax law so as to defeat the provisions or requirements of the tax law;
(d) fails to do anything that the officer is required to do to give effect to the provisions of a tax law;
(e) without reasonable excuse, acts or omits to act in breach of the officer's duty under a tax law;
(f) wilfully contravenes the provision of a tax law to give undue advantage or favour to another person; or
(g) fails to prevent or report to the Revenue Office or any other relevant authority, the commission of an offence under a tax law.

(2) A person commits an offence, if the person contravenes Section 8.

(3) A person commits an offence if the person impersonates a tax officer.

(4) In this Section, ***"tax officer"*** includes a person employed or engaged by the Revenue Office in any capacity or a former officer or employee of the Revenue Office.

81 Offences by employees, agents, and companies

(1) When a person commits an offence under a tax law in the capacity of an employee or agent, the person that employed the employee or engaged the agent is also treated as having also committed the offence.

(2) When the person committing an offence under a tax law is a company, the offence is treated as having been committed by an individual who, at the time the offence was committed, was:
   (a) the chief executive officer, managing director, a director, company secretary, treasurer, or other similar officer of the company; or
   (b) acting or purporting to act in that capacity.

(3) Subsection (1) or (2) does not apply to a person when:
   (a) the offence was committed without the person's consent or knowledge; and
   (b) the person, having regard to the nature of the person's functions and all the circumstances, has exercised reasonable diligence to prevent the commission of the offence.

82 Sanctions for tax offences

(1) Except when subsection (2) applies, a person convicted of an offence under this Division is liable for a fine not exceeding AUD$5,000 or to imprisonment for a term not exceeding 2 years, or to both a fine and imprisonment.

(2) A person convicted of an offence under Sections 69(1), 69(4), 70(b) or (c), 74, 75, 76, 77, 78 and 80 is liable for a fine not exceeding AUD$10,000 or to imprisonment for a term not exceeding 3 years, or to both a fine and imprisonment.

83 Tax to be paid despite prosecution

The amount of any tax or late payment interest due and payable under a tax law by a taxpayer is not abated by reason only of the conviction or punishment of the taxpayer for an offence under a tax law.

[The next page is 93,001]

84 Regulations

(1) The Cabinet may make regulations under this Act.

(2) Without limiting the generality of subsection (1), regulations may:

(a) prescribe any matters required to be prescribed under this Act; and

(b) provide for the amendment of the Schedules to this Act.

[The next page is 93,201]

SCHEDULE 1

[Section 3]

AGENCY TAXES

[Sch 1 subst SL 28 of 2017 s 4, opn 16 Nov 2016]

Birth, death and marriage certificate fees;

Business licence fees;

Business name registration fees;

Business registration fees;

Civil aviation fees;

Corporation fees;

Court fees;

Dog registration fees;

Driver's licence fees;

Education fees and charges;

Fisheries fees and charges;

Gaming licence fees;

Health service fees;

Import duties;

Land Committee fees;

Land and survey fees;

Liquor licence fees;

Media advertising fees;

Motor vehicle and motorcycle registration fees;

Passport fees;

Police clearance fees;

Port fees;

Post and Philately fees and sales;

Quarantine fees;

Traffic infringement fees;

Transport fees;

Visa fees.

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SCHEDULE 2

[Section 3]

TAX LAWS

[Sch 2 am Act 32 of 2016 s 12, opn 1 July 2016; am Act 50 of 2016 s 12, opn 4 Nov 2016]

This Act

Employment and Services Tax Act

Business Tax Act 2016

Telecommunications Service Tax Act 2009

Any regulations made under the above laws

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Revenue Administration Regulations 2016

TABLE OF PROVISIONS

Regulation	*Title*
1	Citation
2	Commencement
3	Definitions
4	Documentary Evidence of Identity
5	Biometric Information

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Revenue Administration Regulations 2016

TABLE OF AMENDMENTS

The Revenue Administration Regulations 2016 SL 28 were notified and commenced on 4 November 2016 (GN No 897/2016; Gaz 205/2016).

Amending Legislation	Notified	Date of Commencement
Revised Written Laws Act 2021 No 7	1 June 2021	1 June 2021
Constitution (Amendment) (No 2) Act 2026 No 21	12 May 2026	s 5: 12 May 2026

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The Cabinet makes the following Regulations under Section 84 of the *Revenue Administration Act 2014*:

1 Citation

These Regulations may be cited as the *Revenue Administration Regulations 2016*.

2 Commencement

These Regulations commence on the day they are notified in the Gazette.

3 Definitions

(1) In these Regulations,

'Act' means the *Revenue Administration Act 2014*.

(2) A term used in these Regulations has the same meaning as in the Act unless the context requires otherwise.

4 Documentary Evidence of Identity

(1) An application for a taxpayer identification number ("TIN") by an individual shall be accompanied by any of the following as documentary evidence of identity:

(a) a certified copy of the personal information page of the individual's current Naoero or foreign passport;

(b) a certified copy of the personal information page of the individual's current Naoero driver's licence;

(c) a certified copy of the personal information page of the individual's current foreign driver's licence provided it includes a photograph of the individual;

(d) a certified copy of the individual's birth certificate with a current photo; or

(e) such other evidence as the Secretary may specify.

[subs (1) am Act 21 of 2026 s 5, opn 12 May 2026]

(2) An application for a TIN by an incorporated corporation shall be accompanied by the certificate of incorporation or registration of the corporation.

(3) An application for a TIN by a partnership shall be accompanied by the partnership deed.

(4) An application for TIN by any other body of persons shall be accompanied by the certificate of registration, or other document of formation or creation.

(5) An application for a TIN by a trust shall be accompanied by the deed of settlement or other document evidencing the creation of the trust.

5 Biometric Information

(1) The Secretary may require an individual applying for a TIN to provide biometric information so as to:

(a) ensure the proper identification of the individual; or

(b) counteract identity theft or fraud.

(2) In this Regulation,

"biometric information", in relation to an individual, means biological data to authenticate the identity of the individual, and may include the following:

(a) facial recognition;

(b) fingerprint recognition;

(c) vocal recognition; or

(d) iris or retina recognition.

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