BUSINESS LICENCES

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Business Licences Act 2017

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Business Licences Act 2017

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The Business Licences Act 2017 No 19 was certified and commenced on 3 August 2017 (GN No 530/2017; Gaz 117/2017).

Amending Legislation	Certified	Date of Commencement
Business Licences (Amendment) Act 2018 No 37	18 December 2018	15 January 2019
Revised Written Laws Act 2021 No 7	1 June 2021	1 June 2021
Business Licences (Amendment) Act 2025 No 20	13 May 2025	13 May 2025
Constitution (Amendment) (No 2) Act 2026 No 21	12 May 2026	s 5: 12 May 2026

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An Act to repeal the *Business Licences Act 2011* and to provide for the granting of, administration and regulation of business licences.

Enacted by the Parliament of Naoero as follows:

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

PART 1 — PRELIMINARY

1 Short title

This Act may be cited as the *Business Licences Act 2017*.

2 Commencement

This Act commences upon certification by the Speaker and came into effect on 3 August 2017.

3 Definitions

In this Act:

'applicant' means any individual, firm, association, business or corporation applying for a licence under this Act or a person appearing as owner, partner, officer, director, trustee or other official of a partnership, association, business or corporation on such application for licence under this Act;

[def am Act 37 of 2018 s 4, opn 15 Jan 2019]

'authorised officer' means an officer authorised by the Minister under Section 33;

'business' means any form of economic activity, trade, profession, commerce, craftsmanship, calling or other activity carried on for the purpose of generating revenue for gain;

'business name' means the name or style under which a business is carried on by:

(a) an individual;
(b) a corporation if trading in a name other than the incorporated name under the *Corporations Act 1972*;
(c) a firm where a partnership is carrying on a business in its registered name under the *Partnership Act 2018* or any other name;
(d) a trust carrying on a business other than its name registered under the *Trusts Act 2018*; or
(e) a foreign business in the Republic;

[def insrt Act 37 of 2018 s 4, opn 15 Jan 2019]

'business person' means a person carrying out any form of business;

'corporation' includes a corporation incorporated under the *Corporations Act 1972* and a foreign corporation;

[def insrt Act 37 of 2018 s 4, opn 15 Jan 2019]

'firm' means an unincorporated body of 2 or more individuals or of one or more individuals and one or more corporations, or 2 or more corporations, who or

which have entered in to partnership with one another with a view to carry on business registered under the *Partnership Act 2018* or under this Act;
[def insrt Act 37 of 2018 s 4, opn 15 Jan 2019]

'foreign business' for the purposes of this Act means any individual, firm or corporation having a registered business outside the Republic whether by a Naoero citizen or foreign citizen and also carrying on or intends to carry on a business in the Republic as a foreign registered business;
[def insrt Act 37 of 2018 s 4, opn 15 Jan 2019; am Act 21 of 2026 s 5, opn 12 May 2026]

'individuals' means a natural person and does not include a legal person;
[def insrt Act 37 of 2018 s 4, opn 15 Jan 2019]

'licence' means business licence granted to a person under Section 10;

'Minister' means the Minister for Justice;

'occasional licence' means a short term licence granted for a specific period and nature of business activity;

'person' includes an individual, firm, an unincorporated or corporate body, trust or foreign business to which this Act applies and any branch thereof;
[def subst Act 37 of 2018 s 4, opn 15 Jan 2019]

'Registrar' means the Registrar of Business Licences;

'Register' means the Register of Business Licences;

'Secretary' means the Secretary for Justice and Border Control; and

'trust' means a trust registered under the *Trusts Act 2018* which registers under this Act to carry on a business.
[def insrt Act 37 of 2018 s 4, opn 15 Jan 2019]

[The next page is 210,801]

PART 2 — REGISTRAR AND REGISTER OF BUSINESS LICENCES

4 Registrar of Business Licences

(1) The Secretary shall be the Registrar of Business Licences.

(2) The Registrar shall:
  (a) keep and maintain the Register;
  (b) perform the functions and duties conferred on him or her under this Act;
  (c) do all things as are necessary to be done for the proper administration of this Act; and
  (d) keep and maintain the records for applications and other documents required to be lodged or filed by persons seeking registration of or have a licence granted under this Act.

[subs (2) subst Act 37 of 2018 s 5, opn 15 Jan 2019]

(3) The Registrar has the powers expressly conferred by this Act or any other written law to be able to perform his or her functions and exercise powers under this Act.

(4) The Minister may, on the recommendation of the Secretary appoint a Deputy Registrar.

(5) The Deputy Registrar may perform such functions and exercise such powers as the Registrar may in writing from time to time direct or authorise him or her to do.

(6) The Deputy Registrar shall have the same powers as the Registrar in exercising the powers under subsection (5).

[subs (6) insrt Act 37 of 2018 s 5, opn 15 Jan 2019]

5 Register of Business Licences

(1) The Registrar shall be responsible for establishing and maintaining a Register of Business Licences under this Act.

(2) Upon the payment of prescribed fees:
  (a) the Register shall be made available for inspection by the applicant during business hours; and
  (b) certified copies of the entries in the Register shall be provided.

(3) The Registrar shall be responsible for keeping and maintaining a Register of Business Licences as prescribed by regulations.

[subs (3) insrt Act 37 of 2018 s 6, opn 15 Jan 2019]

(4) The particulars registered in the Register and the records kept and maintained by the Registrar under Section 4(2)(d) shall be evidence of the record of the business licence kept and maintained by the Registrar.

[subs (4) insrt Act 37 of 2018 s 6, opn 15 Jan 2019]

(5) A copy of or extract from any document contained in the Register certified to be a true copy or extract under the hand and seal of the Registrar is admissible as evidence in any legal proceedings as if it were the original document or a part of the document as extracted.

[subs (5) insrt Act 37 of 2018 s 6, opn 15 Jan 2019]

(6) In any legal proceedings, a licence granted under the hand and seal of the Registrar is *prima facie* evidence of the fact the requirements of this Act specified in the licence:
   (a) had or had not been complied with at a date or within a period specified in the licence; or
   (b) had been complied with, but at a date later than that specified in the licence.

[subs (6) insrt Act 37 of 2018 s 6, opn 15 Jan 2019]

(7) The Registrar may refuse to accept any document lodged and request that the document be amended, completed and relodged, or a new document be lodged, if he or she is of the opinion that the document:
   (a) contains matters contrary to law;
   (b) by reason of any omission or misdescription has not been duly completed;
   (c) does not comply with the requirements of this Act; or
   (d) contains any error, alteration or erasure.

[subs (7) insrt Act 37 of 2018 s 6, opn 15 Jan 2019]

[The next page is 211,001]

6 Prohibition on conducting business without a licence

(1) No person shall commence or carry on any business without a licence granted under this Act.

(2) A person who contravenes subsection (1), commits an offence under Section 25.

[s 6 subst Act 37 of 2018 s 7, opn 15 Jan 2019]

7 Pre-requisite for licences

(1) An application for a licence shall only be accepted for consideration by the Registrar where the applicant has registered in case of:
   (a) an individual, a business name under the *Business Names Registration Act 2018*;
   (b) a firm or partnership under the *Partnership Act 2018*;
   (c) a corporation under the *Corporations Act 1972*;
   (d) a trust under the *Trusts Act 2018*; or
   (e) a foreign corporation registered to conduct a business under the *Corporations Act 1972*.

(2) The applicant shall provide the following documents when making an application under subsection (1):
   (a) tax identification number issued under the *Revenue Administration Act 2014*; or
   (b) in case of foreign corporation under subsection (1)(e), the:
      (i) relevant instrument registering the business under the laws of the foreign country; and
      (ii) tax identification number or tax number issued under the laws of the foreign country of the entity and the directors.

(3) The Cabinet may prescribe such other prerequisites for the purposes of this Section.

[s 7 subst Act 37 of 2018 s 8, opn 15 Jan 2019]

7A Particulars to be included in an application to register a business licence

(1) An individual, a firm, corporation or trust applying for a licence shall make an application in the prescribed form and deliver to the Registrar a statement in writing as prescribed by regulations.

(2) A foreign business shall provide the particulars prescribed by regulations.

(3) The statements of particulars required under this Section shall be provided by:
   (a) in case of and individual, the individual under whose name the business name is registered;
   (b) in case of a firm, by all the individuals who are partners and by a Director or secretary of all corporations which are partners;
   (c) in case of a corporation, by 2 Directors or a Director and secretary;
   (d) in case of a trust, by a trustee; or

(e) in case of a foreign business, paragraphs (a) to (d) apply corresponding to the nature of the licence being applied.

(4) On receipt of a statement of particulars, the Registrar shall enter the individual, firm, corporation or trust business licence in the Register.

(5) Where a business is carried on under two or more businesses, each of those businesses shall be registered.

(6) The Cabinet may prescribe the requirements for any further particulars under this Section.

[s 7A insrt Act 37 of 2018 s 9, opn 15 Jan 2019]

8 Application for registration

(1) An application for a licence shall:
(a) be in the prescribed form;
(b) provide the relevant information;
(c) provide copies of relevant documents;
(d) be declared and signed by the person stated in subsection (2); and
(e) accompanied by the prescribed fee.

(2) The statement of particulars shall:
(a) in case of an individual, be declared and signed by him or her;
(b) in case of a firm, be declared and signed by all the individuals who are partners and by a Director or secretary of all corporations which are partners;
(c) in case of a corporation, be declared and signed by 2 Directors or a Director and secretary;
(d) in case of a trust, be declared and signed by at least a trustee; or
(e) in case of a foreign business, paragraphs (a) to (d) apply subject to the person applying for a licence be declared and signed by the person applying for a licence.

(3) Where a person has:
(a) a business operating under the registered name or business name; and
(b) operates such business from multiple places within the Republic,
he or she shall apply for licences under this Act for each of the places of business separately.

(4) A person under subsection (3), shall pay for each of the licences issued under this Act as prescribed.

(5) A person who contravenes subsection (3), commits an offence and upon conviction is liable to a fine not exceeding $20,000 or to a term of imprisonment not exceeding 3 years or to both.

[s 8 subst Act 37 of 2018 s 10, opn 15 Jan 2019]

9 Licence not to be granted to minors

A licence shall not be granted to a person under the age of 18 years.

10 Consideration of application

(1) The Registrar shall consider each application lodged and inform the applicant of the decision within 7 days of the date of the lodgement of the application.

(2) Where the Registrar is satisfied that the application complies with the requirements of this Act, he or she shall grant the licence to the applicant.

(3) Every licence granted under this Section, shall show the full name or names of the individuals, firm, corporation or trust and any other matters prescribed by regulations.

[subs (3) insrt Act 37 of 2018 s 11, opn 15 Jan 2019]

11 Licence conditions

A licence granted under this Act shall be:

(a) for the specified business activity in the licence; and

(b) subject to special or general conditions.

12 Non-acceptance of licence conditions

(1) A person may, no later than 7 days after the licence was granted, return the licence to the Registrar and apply for the reimbursement of the licence fee, if:

(a) a licence is granted subject to the conditions specified under Section 11; and

(b) the person to whom the licence is granted does not wish to operate the business on the conditions specified.

(2) The Registrar shall cancel the licence and arrange for the reimbursement of the licence fee.

13 Duration of licence

A licence is valid for 12 months from the date the licence was granted.

14 Occasional licences

(1) A person may apply to the Registrar for an occasional licence in the prescribed form to carry on a business for a period not exceeding 30 days.

(2) The provisions of this Act shall apply to an occasional licence subject to any necessary modifications to give effect to this Section.

(3) An occasional licence may be granted:

(a) subject to the conditions as the Registrar thinks fit;

(b) to the same person, not more than 3 times in a year; and

(c) on payment of the prescribed fee.

(4) Where an occasional licence holder carries on with the business activity under the expired occasional licence, he or she commits an offence and upon conviction is liable to a fine not exceeding $1,000 or to a term of imprisonment not exceeding 6 months or to both.

15 Special categories of licence

(1) The Cabinet may by regulations:

(a) establish any special categories of business licences;

(b) prescribe any fees;

(c) prescribe any special conditions; and

(d) prescribe penalties for the breach of any licence conditions.

(2) Subject to the regulations made under subsection (1), the provisions of this Act shall apply to any licence granted under this Section.

16 Renewal of licences

(1) Applications for the renewal of licences shall be made:
  (a) at least 1 month prior to the expiry date of the licence;
  (b) in the prescribed form; and
  (c) on the payment of prescribed fees.

(2) A licencee is not liable for prosecution, if he or she has:
  (a) lodged an application for the renewal within 30 days of the expiration of his or her licence;
  (b) in the case of an application for renewal, he or she has lodged an application in less than 30 days of the expiry of a licence, and has paid the late application fee prescribed by regulations; or
  (c) in the case of an application made after the expiry of a licence, he or she shall pay the:
    (i) prescribed late application fee; and
    (ii) penalty under Section 17.

17 Operating business on expired licence

A person who operates a business on expiry of a licence shall pay the following penalties on lodging an application for renewal:

(a)	within 1 month from the date of the expiry of the licence	- $1,000;
(b)	2 months from the expiry date of the licence	- $3,000; or
(c)	3 months or more from the expiry date of the licence	- $10,000.

[s 17 subst Act 37 of 2018 s 12, opn 15 Jan 2019]

18 Suspension or cancellation of licence

(1) The Registrar may suspend or cancel a licence where:
  (a) the licence was obtained by fraud, misrepresentation or deliberate or negligent provision of false information;
  (b) in case of an individual, where the Registrar becomes aware that a licencee has died, and the personal representative fails to transmit the licence to a beneficiary of the estate of the licencee;
  (c) in case of a firm, the partnership is dissolved;
  (d) in case of a corporation, the corporation is wound up;
  (e) in case of a trust if it is dormant or wound up;
  (f) the registration of any business is struck off under the respective written law;
  (g) the licencee fails to file annual return for 2 consecutive years;
  (h) the licencee contravenes this Act;
  (i) a person ceases to carry on its business activity under the licence and the licencee fails to notify the Registrar of such cessation of business: or
    (i) the licencee fails to commence business under the licence within 2 years of grant of such licence;
    (ii) from the date of the registration of the business; or
    (iii) from the date of giving notice to the Registrar for temporary cessation of business;
  (j) a licencee applies to have his or her licence cancelled;

(k) the licencee fails to comply with any directions given by the Registrar; or

(l) the licencee assigns, permits or transfers his or her licence in contravention of Sections 20 and 20A.

(2) Before suspending or cancelling a licence in accordance with subsection (1), the Registrar shall:

(a) give a written notice to the licencee;

(b) provide reasons for the intention to suspend or cancel; and

(c) require the licencee to show cause within 14 days as to why the licence shall not be suspended or cancelled.

(3) The Registrar may not suspend or cancel a licence under this Section if the licencee takes remedial measures to the satisfaction of the Registrar within 21 days of receipt of the notice under subsection (2).

(4) Where the licencee fails to show cause under subsection (2), the Registrar may suspend or cancel the licence from the Register.

[s 18 subst Act 37 of 2018 s 13, opn 15 Jan 2019]

19 Appeals

(1) A holder of a cancelled business licence has the right to appeal the decision of the Registrar to the Minister.

(2) The appeal shall be lodged with the office of the Minister:

(a) in writing; and

(b) within 14 days after the receipt of the reasons for the cancellation of the licence under Section 18(2).

(3) The Minister shall provide his or her decision on the appeal in writing within 14 days of the appeal being lodged under subsection (2).

20 Licence may be transferred

(1) A licence shall not be transferred to another person without the prior approval of the Registrar.

(2) An application for the transfer of the licence shall be made to the Registrar in the prescribed form and payment of the prescribed fee.

(3) The Registrar shall consider the application and inform the licencee of his or her decision.

(4) A person who contravenes subsection (1), commits an offence and upon conviction is liable to a fine not exceeding $10,000 or a term of imprisonment not exceeding 2 years or to both.

[s 20 subst Act 37 of 2018 s 14, opn 15 Jan 2019]

20A Licence not to be assigned

(1) A licence shall not be assigned or permitted to be used by another person.

(2) A person who contravenes subsection (1), commits an offence and upon conviction is liable to a fine not exceeding $10,000 or to a term of imprisonment not exceeding 2 years or to both.

[s 20A insrt Act 37 of 2018 s 15, opn 15 Jan 2019]

21 Variation of particulars

(1) A licencee shall notify the Registrar in the prescribed form and manner

accompanied with the prescribed fee within 7 days of any variation in the registered particulars of the matters contained in Section 8 or the regulations.

(2) The Registrar shall upon receipt of the notice in subsection (1) amend the particulars contained in the Register.

(3) Where the variation is in respect of the licence, ownership, address or nature of the business the Registrar shall issue an amended licence accordingly.

(4) A person who fails to comply with subsection (1), commits an offence and upon conviction is liable to a fine not exceeding $10,000 or to a term of imprisonment not exceeding 2 years or to both.

[s 21 subst Act 37 of 2018 s 16, opn 15 Jan 2019]

22 Licence shall be displayed

(1) A licence shall be displayed in a conspicuous place in or at the licencee's place of business.

(1A) Where a person registered under this Act has multiple places of business each of the licence granted separately under the Act, shall be displayed and maintained at the respective registered place of business in a conspicuous position.

[subs (1A) insrt Act 37 of 2018 s 17, opn 15 Jan 2019]

(2) A person who contravenes subsection (1), shall:

(a) be liable to a fixed penalty of $1,000; and

(b) pay the fixed penalty within 7 days of a notice of the breach being served by an authorised officer.

(3) A person who contravenes this Section, shall be liable for prosecution and upon conviction is liable to a fine not exceeding $5,000 or to a term of imprisonment not exceeding 6 months or to both.

(4) A person who complies with subsection (2), shall not be prosecuted for an offence under subsection (3).

[subs (4) insrt Act 37 of 2018 s 17, opn 15 Jan 2019]

22A Duty to notify Registrar on cessation of business

(1) A licencee who intends to cease carrying on business on a temporary basis shall notify the Registrar of such cessation and the duration of such temporary cessation.

(2) Where a licencee ceases to carry on with the business under the licence permanently, the licencee shall notify the Registrar of the permanent cessation of business within 30 days before the business ceases to be carried on.

(3) A person who fails to comply with subsection (1) or (2), commits an offence and upon conviction is liable to a fine not exceeding $10,000 or to a term of imprisonment not exceeding 2 years or to both.

[s 22A insrt Act 37 of 2018 s 18, opn 15 Jan 2019]

22B Loss or destruction of licence

(1) Where a licence is lost or destroyed, the licencee shall notify and may apply to the Registrar for a duplicate copy of the licence in the prescribed form and pay the prescribed fee.

(2) The Registrar shall within 7 days issue a duplicate copy of the licence.

(3) A person who without any reasonable excuse fails to notify the Registrar of the loss or destruction of a licence under subsection (1), commits an offence and is liable to a fixed penalty of $300.

[s 22B insrt Act 37 of 2018 s 19, opn 15 Jan 2019]

22C Registrar to restore the cancellation of licence

(1) The Registrar may restore the registration of a licence upon application by the last registered licencee in the prescribed form and payment of the prescribed fee.

(2) The Registrar may require the licencee to comply with the requirements of this Act before restoring the licence in the Register.

(3) Where the licence after the cancellation is granted to another person, the Registrar shall not restore the registration under subsection (1).

[s 22C insrt Act 37 of 2018 s 20, opn 15 Jan 2019]

22D Surrender of licence

(1) Where a licencee ceases to continue with the business to which the licence relates, he or she shall notify the Registrar in writing and surrender the licence.

(2) Where a licence is surrendered under subsection (1), the licence shall lapse and be cancelled in the Register.

[s 22D insrt Act 37 of 2018 s 21, opn 15 Jan 2019]

23 Inspection of business

(1) An authorised officer may enter and inspect a business at any reasonable time in the performance or exercise of his or her powers under the Act.

(2) An authorised officer may require the person operating the business to produce the licence for inspection.

(3) An authorised officer may issue a notice of breach of any conditions of the licence to the licencee.

(4) A person who fails to produce a licence under subsection (2), shall be liable for prosecution and upon conviction is liable to a fine not exceeding $1,000 or to a term of imprisonment not exceeding 6 months or to both.

24 Closure of business

(1) Where the Registrar receives a report from an authorised officer that a business is operating without a licence, the Registrar may in writing, order the person to cease the business operations.

(2) A person who fails or wilfully refuses to comply with the order of the Registrar under subsection (1), commits an offence and upon conviction is liable to a fine not exceeding $1,000 or to a term of imprisonment not exceeding 6 months or to both.

[The next page is 211,201]

25 Offences

(1) A person, who operates or has an interest in a business, commits an offence if:
  (a) the business is operating without a licence;
  (b) the licence has been cancelled by the Registrar;
  (c) the business is operating in contravention of any special or general conditions;
  (d) he or she is operating a business other than the business activity specified in the licence; or
  (e) he or she obstructs an authorised officer from carrying out his or her duties under this Act.

(2) A person convicted of an offence under this Section upon conviction is liable to a fine not exceeding $10,000 or to a term of imprisonment not exceeding 12 months.

(3) Where a person pays the penalty under Section 17, he or she shall not be liable for prosecution for operating a business without a current licence.

25A Offence for obstructing an authorised officer

A person who obstructs, hinders or in any way interferes with an authorised officer in the performance of his or her duties, commits an offence and upon conviction is liable to a fine not exceeding $10,000 or to a term of imprisonment not exceeding 2 years or to both.

[s 25A insrt Act 37 of 2018 s 22, opn 15 Jan 2019]

26 Offences by corporations

(1) Where an offence has been committed under this Act by a corporation, firm, association or other body of persons, a person who at the time of the commission of the offence was a Director, manager, secretary or officer or a partner of the company, firm, association or other body of persons or was purporting to act in such capacity, shall be guilty of that offence and shall be liable to be proceeded against and punished accordingly unless he or she proves that:
  (a) the offence was committed without his or her consent or collusion; and
  (b) he or she exercised all such diligence to prevent the commission of the offence as he or she ought to have exercised, having regard to the nature of his or her functions in that capacity and to all circumstances.

(2) Upon conviction, the court may impose:
  (a) in case of a corporation, firm, association or other body of persons, a fine not exceeding $100,000; and
  (b) in the case of a Director, manager, secretary or officer or a partner of the

company, firm, association or other body of persons, a fine not exceeding $20,000 or a term of imprisonment not exceeding 12 months or to both.

[Note: 'society' is changed to 'association' by virtue of the *Registration of Associations Act 2020*.]

[The next page is 211,401]

PART 5 — MISCELLANEOUS

[Pt 5 subst Act 37 of 2018 s 23, opn 15 Jan 2019]

27 Exemption

(1) The Minister in consultation with the Cabinet may make a determination:
  (a) exempting from any or all of the provisions of this Act:
    (i) a person; or
    (ii) an activity or class of activities; or
  (b) modifying, the application of this Act to:
    (i) a person; or
    (ii) an activity or class of activities.

(2) A determination under subsection (1) shall not be made unless the Cabinet is satisfied that the person or activity covered by the determination is adequately regulated under business registration legislation and supervised by relevant authorities of another country.

[s 27 rep Act 37 of 2018 s 22, opn 15 Jan 2019; insrt Act 20 of 2025 s 4, opn 13 May 2025]

28 Liability of Registrar or authorised officer

[s 27 rep Act 37 of 2018 s 22, opn 15 Jan 2019]

29 Records

(1) A licencee shall ensure that the records including the underlying documentation such as proper accounts and records relating to the affairs of the business operating under the licence are kept and maintained.

(2) The accounts and records under subsection (1), shall be kept for a period not less than 7 years from the end of the period to which the information relates.

(3) The records kept under subsection (1), shall include underlying documentation of the individual, firm, corporation, trust or foreign business under the relevant statutes of their establishment.

(4) The licencee who contravenes this Section, commits an offence and upon conviction is liable to a fine not exceeding $5,000.

(5) The Cabinet may vary the requirements of records to be kept by the licencee under this Section by regulations.

30 Compliance with Beneficial Ownership Act 2017

(1) A firm, corporation, trust or foreign business applying for a licence under this Act shall concurrently comply with the requirements of the *Beneficial Ownership Act 2017* by providing the details required for the purposes of that Act in the prescribed form.

(2) The Registrar shall not grant a licence where the person applying for a licence fails to provide the prescribed form under subsection (1).

(3) This Section does not apply to individuals operating a business.

31 Annual return

(1) A licencee shall lodge annual return to the Registrar under this Act as follows:
  (a) in case of an individual, annual return filed under the *Business Names Registration Act 2018*;
  (b) in case of a firm, annual return filed under the *Partnership Act 2018*;
  (c) in case of a corporation, annual return filed under the *Corporations Act 1972*;
  (d) in case of a trust, annual return filed under the *Trusts Act 2018*; or
  (e) in case of a foreign business, annual return:
    (i) of the operations in the Republic, subsection (1)(a) to (d) shall apply with necessary modification; and
    (ii) in the place of registration in the foreign country under any equivalent laws applicable in that foreign country.

(2) The annual return under subsection (1), shall be:
  (a) in the prescribed form;
  (b) accompanied by the documents required by the prescribed form;
  (c) signed by the licencee or an authorised person; and
  (d) accompanied by the prescribed fee; and
  (e) on the anniversary of the registration date.

(3) Subsection (2) shall not apply to subsection (1)(e)(ii) in respect of a foreign corporation in which the foreign country's form shall be filed.

(4) A person who contravenes subsection (1), commits an offence and upon conviction is liable to a fine not exceeding $5,000.

32 Information sharing

(1) Subject to subsection (2), the Registrar may provide any information including any copy of a document, account or record that the Registrar has obtained under this Act to:
  (a) a law enforcement or regulatory agency, whether in the Republic or a foreign jurisdiction for the purposes of carrying out the agency's duty, power or function;
  (b) the competent authority of a foreign government with which the Republic has entered into an agreement providing for the exchange of information to the extent permitted under that agreement; or
  (c) any party to a treaty or agreement entered into by the Republic for the purposes of exchange of information.

(2) For the purposes of information sharing under subsection (1), the Registrar shall ensure that necessary protection is in place for maintaining the confidentiality of the information.

33 Minister may authorise officers

The Minister may by notice in the Gazette, authorise an officer of the Department or a police officer to be an authorised officer for the purposes of this Act.

34 Liability of Registrar or authorised officer

The Registrar or an authorised officer is not liable in any civil or criminal

proceedings for anything done in the exercise of a power under this Act, if the thing was done in good faith or on reasonable grounds.

35 Jurisdiction of court

The District Court shall have jurisdiction to hear and determine all offences under this Act and shall have power to impose the full penalty or punishment in respect of the offences under this Act.

36 Regulations

The Cabinet may make regulations prescribing any matters necessary or convenient to be prescribed for carrying out or giving effect to this Act.

37 Repeal

The *Business Licences Act 2011* is repealed.

38 Transitional and savings

(1) Despite the repeal of the *Business Licences Act 2011*, all business licences granted under that Act remain valid until its expiry.

(2) All applications submitted to the Registrar under the provisions of the *Business Licences Act 2011*, shall be determined in accordance with the provisions of that Act as if this Act had not commenced and all other matters shall be dealt with in accordance with the provisions of this Act.

(3) All proceedings, fines or decisions made under that Act remain enforceable.

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Business Licences (Regional Processing Centres and Settlements) Regulations 2017

TABLE OF PROVISIONS

Regulation	*Title*
1	Citation
2	Commencement
3	Definitions
4	Mandatory requirement for licence
5	Application for special category of licences
6	Special category licence conditions
7	Foreign incorporation or registration certificates
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	SCHEDULE 1
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	FORM — APPLICATION FOR SPECIAL CATEGORY OF BUSINESS LICENCE
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Business Licences (Regional Processing Centres and Settlements) Regulations 2017

TABLE OF AMENDMENTS

The Business Licences (Regional Processing Centres and Settlements) Regulations 2017 SL 23 were notified and commenced on 31 October 2017 (GN No 744/2017; Gaz 168/2017).

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	12 May 2026

[The next page is 217,401]

The Cabinet makes the following Regulations under Section 15 of the *Business Licences Act 2017*:

1 Citation

These Regulations may be cited as the *Business Licences (Regional Processing Centres and Settlements) Regulations 2017*.

2 Commencement

These Regulations commence on the day notified in the Gazette.

3 Definitions

In these Regulations:

'Act' means the *Business Licences Act 2017*;

'authorised service provider' includes:

(a) a person, partnership or corporation that has an authorised contract under the provisions of the *Naoero (RPC) Corporation Act* to provide services at Regional Processing Centres, Settlements or in relation to protected persons;

(b) a director, secretary, manager, officer, partner and an employee of the service provider; and

(c) a subcontractor engaged by a person, partnership or corporation that has an authorised contract under the provisions of the *Naoero (RPC) Corporation Act*, to provide services at the Regional Processing Centres and Settlements or in relation to protected persons;

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

'foreign corporation' means:

(a) a corporation that is incorporated outside the Republic;

(b) an unincorporated body that is formed or registered outside of the Republic;

(c) a corporation or unincorporated body that does not have its head office or principal place of business in the Republic; or

(d) a subsidiary, of a corporation or unincorporated body incorporated or registered in a foreign country, that is incorporated in the Republic for the sole purpose of carrying out business in the Republic;

'licence' means a special category of business licence applied for by an authorised service provider under the *Naoero (RPC) Corporation Act* for the purposes of rendering services to the Regional Processing Centres and Settlements or in relation to protected persons;

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

'local service provider' means a business or corporation owned and operated by Naoero citizens but does not include the following:

(a) a business or corporation having all non-Naoero citizen shareholders or interests;

(b) a business or corporation owned in partnership between a Naoero citizen and non-Naoero citizen where any capital shares or class of shareholding of the Naoero citizen part of the shareholding or interest is less than 60%; and

(c) the nominal shares allotted to the Naoero Agency Corporation;

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

'Naoero (RPC) Corporation Act' means the *Naoero (RPC) Corporation Act 2017*; and

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

'services' includes goods and services but excludes land leases as defined under the *Naoero (RPC) Corporation Act*.

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

4 Mandatory requirement for licence

(1) For the purposes of Section 24(1)(c) of the *Naoero (RPC) Corporation Act* an authorised service provider shall obtain a licence under these Regulations prior to carrying out any services to the Regional Processing Centres and Settlements or in relation to protected persons.

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

(2) An authorised service provider shall apply for a licence under these Regulations where:

(a) at the time of the commencement of the *Naoero (RPC) Corporation Act* and these Regulations the authorised service provider was rendering services to the Regional Processing Centres and Settlements or in relation to protected persons under a current contract; or

(b) it has been granted an authorised contract under Section 24 of the *Naoero (RPC) Corporation Act*.

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

5 Application for special category of licences

An authorised service provider applying for a licence under these Regulations shall:

(a) apply using the applicable forms set out in Schedules 1 and 2; and

(b) pay the applicable fees set out in Schedules 3 and 4.

6 Special category licence conditions

The licence granted to an authorised service provider under these Regulations, shall be subject to:

(a) the specified business activity applied for in the licence;

(b) the contract authorised by the Cabinet issued for the provision of services at the Regional Processing Centres and Settlements or in relation to protected persons; and

(c) any other terms and conditions specified by the Registrar.

7 Foreign incorporation or registration certificates

For the purposes of granting a business licence to an authorised service provider not incorporated under the *Corporations Act 1972* or registered under the *Business Names Registration Act 2018*, the Registrar may grant a business licence to a foreign person or corporation on the provision:

(a) of a certified copy of a current certificate of incorporation or registration from the country of registration; or

(b) in the case of a foreign corporation incorporating a subsidiary corporation in the Republic under the *Corporations Act 1972*, a certified copy of the certificate of incorporation or registration of the principal corporation in the foreign country it is incorporated or registered.

8 Documents necessary for licence

(1) Where a foreign corporation applies for a licence under these Regulations, the following documents shall be lodged with the application form:

(a) certified copy of current certificate of incorporation or registration of a corporation or partnership from the registration authority of the foreign country;

(b) if a subsidiary corporation, registered under the *Corporations Act 1972*, certified copy of current certificate of incorporation or registration of a corporation or partnership from the registration authority of the foreign country;

(c) TIN issued under the *Revenue Administration Act 2014*; and

(d) evidence that the applicant is an authorised service provider under the *Naoero (RPC) Corporation Act*.

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

(2) Where an authorised local service provider applies for a licence under these Regulations the following documents shall be lodged with the application form:

(a) certificate of registration of business name under the *Business Names Registration Act 2018*;

(b) certificate of incorporation under the *Naoero (RPC) Corporation Act*;

(c) TIN issued under the *Revenue Administration Act 2014*; and

(d) evidence that the applicant is an authorised service provider under the *Naoero (RPC) Corporation Act*.

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

9 Business licence

The Registrar shall issue a licence in the form contained in Schedule 5.

[The next page is 217,601]

SCHEDULE 1

FORM

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences (Regional Processing Centres and Settlements) Regulations 2017

APPLICATION FOR SPECIAL CATEGORY OF BUSINESS LICENCE

[Section 15 and Regulation 5(a)]

REGIONAL PROCESSING CENTRES AND SETTLEMENTS

(Foreign Corporation)

☐ **- New Business licence special category** ☐ **- Renewal**

Business Licence Number:_____

Documents to be provided with application:

- Certified copy of current certificate of incorporation or registration of a corporation or partnership from the registration authority of the foreign country;
- If a subsidiary corporation, registered under the *Corporations Act 1972*, certified copy of current certificate of incorporation or registration of a corporation or partnership from the registration authority of the foreign country;
- TIN issued under the *Revenue Administration Act 2014*.
- evidence that the applicant is an authorised service provider under the *Naoero (RPC) Corporation Act*.

Location of Business premises

Note: If the business operates in more than one premise, list each premises. If the business operates on a mobile basis, specify the head office or permanent premises of the business.

Telephone

Email Contact

Nationality

Type of Business
Approved by the Registrar of Business Licences

Tick here if corporation: ☐ **Tick here if partnership:** ☐

_____

_____

_____

Clearly print names of Partners or Directors

By signing this application I declare under penalty of perjury, that the contents hereof are true and correct.

Printed Name: **Signature:** **Date:**_____

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

[The next page is 217,801]

SCHEDULE 2

FORM

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences (Regional Processing Centres and Settlements) Regulations 2017

APPLICATION FOR SPECIAL CATEGORY OF BUSINESS LICENCE

[Section 15 and Regulation 5(a)]

REGIONAL PROCESSING CENTRES AND SETTLEMENTS

(Local Service Provider)

☐ **- New Business licence special category** ☐ **- Renewal**

Business Licence Number:_____

Documents to be provided with application:

- Certificate of registration of business name under the *Business Names Registration Act 2018*;
- Certificate of incorporation under the *Corporations Act 1972*;
- TIN issued under the *Revenue Administration Act 2014*; and
- Evidence that the applicant is an authorised service provider under the *Naoero (RPC) Corporation Act*.

Location of Business premises

Note: If the business operates in more than one premise, list each premises. If the business operates on a mobile basis, specify the head office or permanent premises of the business.

Telephone

Email Contact

Nationality

Type of Business

Approved by the Secretary for Justice and Border Control

Tick here if corporation: ☐ **Tick here if partnership:** ☐

_____

_____

_____

Clearly print names of Partners or Directors

By signing this application I declare under penalty of perjury, that the contents hereof are true and correct.

Printed Name: **Signature:** **Date:**_____

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

[The next page is 218,001]

SCHEDULE 3

[Regulation 5(b)]

FEES FOR FOREIGN COMPANIES

Nature of application	Section of Act	Fee
Application for business licence (special category)	Section 15	$50,000
Application for renewal of licence (special category)	Section 16	$50,000
Late application fee for renewal of licence made in less than 30 days of the expiry of a licence	Section 16(2)(b)	$10,000
Late application fee for renewal of licence after the expiry of a licence	Section 16(2)(c)(i)	$20,000
Application fee for variation of particulars of licence	Section 21(1)	$20,000
Fee for a certified copy of entries in the Register and Certificate	Section 5(2)(b)	$1,000
Fee for inspection of the Register	Section 5(2)(a)	$1,000
Application fee for assignment or transfer of licence	Section 20	$30,000

[The next page is 218,201]

SCHEDULE 4

[Regulation 5(b)]

FEES FOR LOCAL SERVICE PROVIDERS

Nature of application	Section of Act	Fee
Application for business licence (special category)	Section 15	$1,000
Application for renewal of licence (special category)	Section 16	$1,000
Late application fee for renewal of licence made in less than 30 days of the expiry of a licence	Section 16(2)(b)	$500
Late application fee for renewal of licence after the expiry of a licence	Section 16(2)(c)(i)	$1,000
Application fee for variation of particulars of licence	Section 21(1)	$300
Fee for a certified copy of entries in the Register and Certificate	Section 5(2)(b)	$200
Fee for inspection of the Register	Section 5(2)(a)	$250
Application fee for assignment or transfer of licence	Section 20	$750

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SCHEDULE 5

FORM

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences (Regional Processing Centres and Settlements) Regulations 2017

REGIONAL PROCESSING CENTRES AND SETTLEMENTS

[Section 15 and Regulation 9]

BUSINESS LICENCE

(Name and address of service provider) is/are hereby licensed to operate a *(nature of business)* at the **REGIONAL PROCESSING CENTRES AND SETTLEMENTS**.

This licence is valid for one year from date of issue and is subject to the following conditions:

(a) *A copy of this licence shall be displayed in a prominent place at the business premises of the licensed business.*

(b) *The Licence or certified copy of the Licence shall be produced upon demand by an authorised person.*

(c) *The operator shall comply with all laws of Naoero.*

(d) *This licence is not transferrable.*

(e) *Failure to renew this on time may result in a $10,000 fine and may also incur additional fines and penalties.*

The following authorised officers may inspect business licences and such assistance shall be afforded to them. Powers of authorised officers are attached to this business licence.

(a)

(b)

Registration valid from:
(Not to exceed 12 months)

REGISTRAR OF BUSINESS LICENCES

Licence No	:
Licence fee paid	:
Receipt No	:
Date paid	:

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

[The next page is 225,001]

Business Licences Regulations 2018

TABLE OF PROVISIONS

Regulation	*Title*
1	Citation
2	Commencement
3	Repeal of Business Licences Regulations 2017
4	Application form
5	Recorded in the Register of Business Licences
6	Particulars required for business registered under the Act
7	Business Licence
8	Renewal forms
9	Application for transfer of licence
10	Notification for variation of particulars
11	Notice of cessation of business
12	Notification for loss or destruction of licence
13	Application for restoration of business licence
14	Beneficial ownership form
15	Annual return
16	Licence fees
	SCHEDULE 1
	FORM 1 — APPLICATION FORM FOR BUSINESS LICENCE BY AN INDIVIDUAL
	FORM 2 — APPLICATION FORM FOR BUSINESS LICENCE BY INDIVIDUAL PARTNERS FOR A FIRM
	FORM 3 — APPLICATION FORM FOR BUSINESS LICENCE BY CORPORATION AS A PARTNER IN A FIRM/TRADING UNDER A BUSINESS NAME REGISTERED UNDER THE BUSINESS NAMES REGISTRATION ACT 2018
	FORM 4 — APPLICATION FORM FOR BUSINESS LICENCE BY CORPORATION TRADING UNDER ITS INCORPORATED NAME
	FORM 5 — APPLICATION FORM FOR BUSINESS LICENCE FOR A TRUST
	FORM 6 — REGISTER FOR BUSINESS LICENCE
	FORM 7 — BUSINESS LICENCE
	FORM 8 — RENEWAL OF LICENCE
	FORM 9 — APPLICATION FOR TRANSFER OF LICENCE
	FORM 10 — APPLICATION FOR VARIATION OF PARTICULARS
	FORM 11 — NOTICE OF CESSATION OF BUSINESS

Title

FORM 12 — APPLICATION FORM FOR RESTORATION OF BUSINESS LICENCE

SCHEDULE 2 — FEES

[The next page is 225,201]

Business Licences Regulations 2018

TABLE OF AMENDMENTS

The Business Licences Regulations 2018 SL 35 were notified on 11 January 2019 and commenced on 15 January 2019 (GN No 15/2019; Gaz 6/2019).

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

[The next page is 225,401]

The Cabinet makes these Regulations under Section 30 of the *Business Licences Act 2017*:

1 Citation

These Regulations may be cited as the *Business Licences Regulations 2018*.

2 Commencement

These Regulations come into effect on 15 January 2019.

3 Repeal of Business Licences Regulations 2017

The *Business Licences Regulations 2017* are repealed by these Regulations.

4 Application form

(1) For the purpose of Section 8 of the Act, the prescribed form for an application for a business licence:
  (a) for an individual, is in Form 1 of Schedule 1;
  (b) for an individual partner of a firm, is in Form 2 of Schedule 1;
  (c) for a corporation as a partner in a firm or trading under a business name registered under the *Business Names Registration Act 2018*, is in Form 3 of Schedule 1;
  (d) for a corporation trading under its incorporated name, is set out in Form 4 of Schedule 1; or
  (e) for a trust, is in Form 5 of Schedule 1.

(2) Where a partnership comprises of one or more corporations or a corporation and individual, all the partners shall respectively complete the individual or corporation Forms 2 and 3 in Schedule 1 respectively.

(3) The application form for occasional licence shall be in the respective forms as prescribed in subregulation (1).

5 Recorded in the Register of Business Licences

For the purpose of Section 5(3) of the Act the record to be kept and maintained shall be as set out in Form 6 of Schedule 1.

6 Particulars required for business registered under the Act

(1) For the purposes of Section 7A of the Act:
  (a) a person applying for a business licence in case of business which is owned by an individual, shall provide:
    (i) the surname and forenames;
    (ii) nationality and if that nationality is not the nationality of origin, the nationality of origin;
    (iii) date of birth;
    (iv) gender;
    (v) usual residential address;
    (vi) correspondence address, if different from address of the business;
    (vii) any other business occupation of such individual;
    (viii) certificate of registration of business name;

(ix) date the business was first registered;
(x) general nature of the business;
(xi) full address of the principal place of business;
(xii) full address of every other place of business;
(xiii) telephone number;
(xiv) email address;
(xv) date of the commencement of the business;
(xvi) Tax Identification Number issued under the *Revenue Administration Act 2014*;
(xvii) a certified copy of the Certificate of Business Name under the *Business Names Registration Act 2018*;
(xviii) passport size photographs and identity instrument such as drivers licence, bio page of passport or birth certificate of the individuals registering for the first time; and
(xix) annual return if the business has operated for a period of 12 months as filed under the *Business Names Registration Act 2018*;

(b) a person applying for a business licence in the case of a firm shall provide the:
(i) surname and forenames for each of the partners;
(ii) nationality and if that nationality is not the nationality of origin, the nationality of origin for each of the partners;
(iii) date of birth;
(iv) usual place of residence;
(v) respective shares in the business for each of the partners;
(vi) any other business occupation of each of the individuals who are partners;
(vii) certificate of registration of business name;
(viii) date the business was first registered;
(ix) general nature of the business;
(x) full address of the principal place of business;
(xi) full address of every other place of business;
(xii) telephone number;
(xiii) email address;
(xiv) date of the commencement of the business;
(xv) Tax Identification Number issued under the *Revenue Administration Act 2014*;
(xvi) a certified copy of the Certificate of Business Names under the *Business Names Registration Act 2018*;
(xvii) certificate of registration of partnership under the *Partnership Act 2018*;
(xviii) passport size photograph and identity instrument such as drivers licence, bio page of passport or birth certificate of the individual partners; and
(xix) annual return if the business has operated for a period of 12 months filed under the *Partnership Act 2018*;

(c) a person applying for a business licence in case of a corporation as a partner in a firm or trading under a business name registered under the *Business Names Registration Act 2018*:

(i) corporate name contained in the incorporation certificate;
(ii) current incorporation certificate required under the *Corporations Act 1972*;
(iii) the date and place of registration of the corporation;
(iv) registered and principal office of the corporation;
(v) the full names of directors, address, nationality and date of birth;
(vi) the date of appointment of the director;
(vii) the full names of the shareholders, their address, date of birth and nationalities;
(viii) the date on which the shareholder subscribed to the shares in the corporation;
(ix) a statement or nature of interest or shares held;
(x) certificate of registration of business name;
(xi) date the business was first registered;
(xii) general nature of the business;
(xiii) full address of the registered or principal place of business;
(xiv) full address of any other place of business;
(xv) telephone number;
(xvi) email address;
(xvii) date of the commencement of the business;
(xviii) Tax Identification Number issued under the *Revenue Administration Act 2014*;
(xix) a certified copy of the Certificate of Business Names under the *Business Names Registration Act 2018*;
(xx) certificate of registration of partnership under the *Partnership Act 2018* if the corporation is a partner in a firm;
(xxi) passport size photograph and identity instrument such as driver's licence, bio page of passport or birth certificate of the partners, directors and shareholders in the case of a corporation; and
(xxii) annual return of the business if the corporation has operated for a period of 12 months filed under the *Corporations Act 1972*;

(d) a corporation applying for business licence under its incorporated name, shall provide the following particulars:
(i) current incorporation certificate;
(ii) the date and place of registration of the corporation;
(iii) registered and principal office of the corporation;
(iv) the full name of director, address, nationality and date of birth;
(v) the date of appointment of the director;
(vi) the full name of the secretary, address, nationality, date of birth and date of appointment;
(vii) the full names of shareholders, their addresses, dates of birth and nationalities and, where shareholders are legal persons, a certified true copy or notarised copy of the certificate of registration to be provided;
(viii) the date on which the shareholders subscribed to the shares in the corporation;
(ix) a statement or nature of interest or shares held;
(x) the form of corporation whether holding or trading;

(xi) year in which the corporation commenced business;
(xii) general nature of the business;
(xiii) full address of the registered or principal place of business;
(xiv) full address of any other place of business;
(xv) telephone number;
(xvi) email address;
(xvii) date of the commencement of the business;
(xviii) Tax Identification Number issued under the *Revenue Administration Act 2014*;
(xix) a certified copy of the Certificate of Business Name under the *Business Names Registration Act 2018*;
(xx) passport size photographs of the directors and shareholders, if natural persons, in case of a corporation; and
(xxi) annual return provided under the *Corporations Act 1972*, if trading for 12 months or more;

(e) a trust registered under the *Trusts Act 2018* applying for a business licence, shall provide the following particulars:
(i) certificate of registration of the trust;
(ii) date of registration of the trust;
(iii) full names, address, occupation, and nationality of the trustees;
(iv) the date of appointment of the trustees;
(v) names of the beneficiaries and where applicable the addresses and nationalities of the beneficiaries;
(vi) full name, addresses, nationalities of the settlors;
(vii) full name, addresses, nationalities of the protector where applicable;
(viii) general nature of the business;
(ix) full address of the registered or principal place of business;
(x) full address of any other place of business;
(xi) telephone number;
(xii) email address;
(xiii) date of the commencement of the business;
(xiv) Tax Identification Number issued under the *Revenue Administration Act 2014* for the trust for the purposes of the business;
(xv) a certified copy of the Certificate of Business Name under the *Business Names Registration Act 2018*;
(xvi) passport size photograph of the trustees and settlor; and
(xvii) annual return of the trust filed under *Trusts Act 2018*.

(2) A foreign individual, firm, corporation or trust applying for a licence, shall in addition to the details contained in subregulations (1)(a) to (e), shall provide the following particulars:
(a) permanent address in the foreign country;
(b) tax registration or identification numbers in the foreign country; and
(c) an individual name, address, telephone number and email address of a person residing in the Republic who shall be responsible for the conduct of the business in the Republic; and
(d) annual return filed in the foreign country of registration of the firm, corporation or trust.

7 Business Licence

For the purpose of Section 10 of the Act, the Registrar shall grant a licence in accordance with Form 7 of Schedule 1 and any conditions prescribed under Section 11 of the Act.

8 Renewal forms

For the purpose of Section 16 of the Act, the licencee shall make an application for renewal of the licence at least 1 month prior to the expiry date of the licence in Form 8 of Schedule 1.

9 Application for transfer of licence

For the purpose of Section 20 of the Act, a licencee who intends to transfer the licence shall:

(a) fill the prescribed form for transfer of licence as set out in Form 9 of Schedule 1; and

(b) provide the particulars as it applies in the case of an individual, partner, corporation, trust or foreign business.

10 Notification for variation of particulars

(1) For the purpose of Section 21 of the Act, the prescribed form for an application for variation of particulars of a business is in Form 10 of Schedule 1.

(2) A person applying for the variation of particulars, shall:

(a) state the variation of the particulars; and

(b) provide the requisite information or documents required under Regulation 5 as if the variation was registered in the first instance.

11 Notice of cessation of business

For the purpose of Section 22A of the Act, the notice of cessation of business is set out in Form 11 of Schedule 1.

12 Notification for loss or destruction of licence

For the purpose of Section 22B of the Act, where a licence is lost or destroyed, the licencee shall provide by way of a declaration the following particulars:

(a) name of the licencee;

(b) name of the business;

(c) date or year of first registration of the business;

(d) reference number;

(e) identity instrument such as birth certificates, driver's licence or bio page of passport; and

(f) address of business.

13 Application for restoration of business licence

For the purpose of Section 22C of the Act, the application for the restoration of a business licence is in Form 12 of Schedule 1.

14 Beneficial ownership form

A person applying for a business licence shall also concurrently complete a prescribed form required to be filed under the *Beneficial Ownership Act 2017* and Regulations.

15 Annual return

A person applying for a business licence, shall file with the Registrar a certified copy of the annual return already filed in accordance with Section 31.

16 Licence fees

The prescribed fees to be paid for the purposes of the Act are set out in Schedule 2.

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SCHEDULE 1

FORM 1

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences Regulations 2018

APPLICATION FORM FOR BUSINESS LICENCE BY AN INDIVIDUAL

[Section 8(1), Regulation 4(1)(a)]

(Please provide passport size photo as identification of the owner)

To the Registrar of Business Licences, Naoero

1. Details of the business:

Business name under which the business is or will be carried on	
Nature of business	
State the general nature of the business	
Principal place of business	
Any other place of business	
Date of commencement of the business	
Tax Identification Number issued by Naoero Revenue Office	
If any other business owned by the individual *(specify the business name or names)*	
Note: To be filled by a foreign individual who is the owner of the business	

Permanent address of the foreigner in the country of registration *(applicable only to foreigners)*	
Tax Identification Numbers in the foreign country *(applicable only to foreigners)*	

2. Individual owns other businesses solely or jointly (if more than 1 business use separate page but in the format of this form)

Business licence of other business owned by the individual	
Address of the other business	
Date of commencement of the other business	
Telephone number	

3. Details of the individual who is the owner of the business:

(Note: To be filled by both Naoero citizen who is the owner or a foreigner is the owner of the business)

Full name of the individual	
Surname	
Forename	
Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Contact address	
Email address	
Telephone number	
Tax Identification Number (individual owner)	

4. Documents

Attach a copy of the following documents to this form:

(a) Tax Identification Number issued by Naoero Revenue Office; and

(b) birth certificate, drivers licence or bio page of passport.

5. Declaration

I .....(*state name*) of .....(*address*), ...(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy*):

And I make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declaration Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Signed by the individual owner of the business.....

Name of person filing this form: .....

Declared at.....this.....day of .....20.....

Before me:

(Signature)

(Title)

NOTE: A person making a false statement is guilty of an offence and liable to imprisonment for 5 years.

[Form 1 am Act 21 of 2026 s 5, opn 12 May 2026]

FORM 2

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences Regulations 2018

APPLICATION FORM FOR BUSINESS LICENCE BY INDIVIDUAL PARTNERS FOR A FIRM

[Section 8(1), Regulation 4(1)(b)]

To the Registrar of Business Licences, Naoero

1. Details of the Firm:

Name	
Business name under which the business is or will be carried on	
Nature of business	
Principal place of business	
Any other place of business	
Date of commencement of the business	
Tax Identification Number issued by Naoero Revenue Office	
If any other business owned by the individual *(specify the business name or names)*	

2. Individual partners who own other business (if the partner owns other business):

Business name of other business owned by the partners	
Address of the other business	
Date of commencement of the other business	
Telephone number	

3. Details of the individual partner of a firm: (if more than 2 partners use separate page but in the format of this form)

PARTNER 1

(Please provide passport size photo as identification of partner)

Full name	
Surname	
Forename	
Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Contact address	
Email address	
Telephone number	
Tax Identification Number (individual partner)	
Specify share in the firm	
Note: To be filled by a foreign individual partner	
Permanent foreign address of the foreigner in their country of origin *(applicable only to foreigners)*	
Tax Identification Numbers in the foreign country *(applicable only to foreigners)*	

PARTNER 2

(Please provide passport size photo as identification of the partner)

Full name of the individual	
Surname	
Forename	

Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Gender	
Contact address	
Email address	
Telephone number	
Tax Identification Number (individual partner)	
Specify share in the firm	

4. Documents

Attach a copy of the following documents to this form:

(a) Tax Identification Number issued by Naoero Revenue Office; and

(b) birth certificate, drivers licence or bio page of passport; and

(c) certificate of registration of partnership under the Partnership Act; and

(d) certificate of incorporation of a corporation where applicable.

5. Declaration

I/We the applicant(s) of the licence. .....(*state name*) of .....(*address*), ...(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy*):

And I/We make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Name (Partner 1): .....Signature:.....

Date:.....

Name (Partner 2):.....Signature:.....

Date:.....

Declared at.....this.....day of .....20.....

Before me:

(Signature)

(Title)

NOTE: A person making a false statement is guilty of an offence and liable to imprisonment for 5 years.

[Form 2 am Act 21 of 2026 s 5, opn 12 May 2026]

[The next page is 225,701]

FORM 3

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences Regulations 2018

APPLICATION FORM FOR BUSINESS LICENCE BY CORPORATION AS A PARTNER IN A FIRM/TRADING UNDER A BUSINESS NAME REGISTERED UNDER THE BUSINESS NAMES REGISTRATION ACT 2018

[Section 8, Regulation 4(1)(c)]

To the Registrar of Business Licences, Naoero

1. Details of the business:

Corporate name contained in the incorporation certificate	
Name of corporation under a Business Name registered under the *Business Names Registration Act 2018* (if any)	
Current incorporation certificate required under the *Corporations Act 1972*	
Date and place of registration of the incorporation	
Registered or principal office of the corporation	
Statement or nature of interest or shares the business	
General nature of the business	
Full address of the registered or principal place of business	
Full address of any other place of business	
Date of commencement of the business	
Tax Identification Number issued by Naoero Revenue Office for the business	

If any other business owned by the individual *(specify the business name or names)*	
Email address	
Telephone number	
Note: If a foreign corporation in addition to the information to be filled above, fill the following particulars	
Permanent address of the foreign corporation in the country of registration	
Tax Identification Numbers of the foreign country	

2. Corporation has other businesses

Business name of other business owned by the corporation	
Address of the other business	
Date of commencement of the other business	
Telephone number	

3. Details of the Director, Secretary and Shareholders: (if more than 2 Directors use separate page but in the format of this form)

DIRECTOR

(Please provide passport size photo as identification of Director)

Full name of the individual	
Surname	
Forename	
Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Gender	

Contact address	
Email address	
Telephone number	
Tax Identification Number (Director)	
Date of appointment as a director	

SECRETARY

(Please provide passport size photo as identification of the secretary)

Full name of the individual	
Surname	
Forename	
Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Contact address	
Email address	
Telephone number	
Tax Identification Number (secretary)	
Date of appointment as Secretary	

SHAREHOLDERS

Full name including Surname and Forename	Gender	Usual residential address	Date of birth	Address (Correspondence, residential address, contact, telephone number and email address)	Specify share in the corporation	Date on the shareholdes subscription to the shares	Tax identification number	Please provide passport size photo as identification of the shareholder

4. Documents

Attach a copy of the following documents to this form:

(a) current incorporation certificate issued under the *Corporations Act 1972*;
(b) certificate of registration of business name or certified copy of the certificate of business names under the *Business Names Registration Act 2018*;
(c) certificate of registration of partnership under the *Partnership Act 2018* (if corporation is a partner in a firm)
(d) Tax Identification Number issued by Naoero Revenue Office;
(e) birth certificate, drivers licence or bio page of passport of the Directors and shareholders; and
(f) annual return if trading for more than 12 months.

Foreign Corporation in addition to the required documents attached above also attach the following documents to this form:

(a) foreign corporation an incorporation certificate of a foreign corporation from the country of registration;
(b) copy of the tax registration or identification numbers in the foreign country issued by the foreign country; and
(c) annual return filed in the foreign country of registration of the corporation if trading for more than 12 months.

5. Declaration (Declare and sign where applicable)

(Corporation being a partner in a firm)

I/We the applicant(s) of the licence, ...(*state name*) of .....(*address*), ...(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy)*:

And I/We make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Name (Director): .....Signature:.....

Date:.....

Name (Director/Secretary):.....Signature:.....

Date:.....

Declared at.....this.....day of .....20.....

Before me:

(Signature)

(Title)

NOTE: A person making a false statement is guilty of an offence and liable to imprisonment for 5 years.

(Corporation trading under its business name registered under the Business Names Registration Act 2018)

I/We the applicant(s) of the licence .....(*state name*) .....(*address*), ...(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy)*:

And I/We make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Name (Director): .....Signature:.....

Date:.....

Name (Director/Secretary):.....Signature:.....

Date:.....

Declared at.....this.....day of .....20.....

Before me:

(Signature)

(Title)

NOTE: A person making a false statement is guilty of an offence and liable to imprisonment for 5 years.

[Form 3 am Act 21 of 2026 s 5, opn 12 May 2026]

FORM 4

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences Regulations 2018

APPLICATION FORM FOR BUSINESS LICENCE BY CORPORATION TRADING UNDER ITS INCORPORATED NAME

[Section 8(1), Regulation 4(1)(d)]

To the Registrar of Business Licences, Naoero

1. Details of the business:

Corporate name contained in the incorporation certificate	
Date and place of registration of the incorporation	
Registered or principal office of the corporation	
Statement or nature of interest or shares the business	
Form of corporation whether holding or trading	
General nature of the business	
Full address of the registered or principal place of business	
Full address of any other place of business	
Year in which the Corporation commenced business	
Tax Identification Number issued by Naoero Revenue Office for the business	
Email address	
Telephone number	
Note: If a foreign corporation in addition to the information to be filled above, fill the following particulars	
Permanent address of the foreign corporation in the country of registration	

Tax Identification or Identification Numbers of the foreign country	

2. Corporation has other businesses (if more than 1 other business use separate page but in the format of this form)

Business name of other business owned by the corporation	
Full address of the other business	
Date of commencement of any other business	
Telephone number	

3. Details of the Director, Secretary and Shareholders: (if more than 2 Directors use separate page but in the format of this form)

DIRECTOR

(Please provide passport size photo as identification of Director)

Full name of the individual	
Surname	
Forename	
Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Contact address	
Email address	
Telephone number	
Tax Identification Number (Director)	
Date of appointment as a director	

SECRETARY

(Please provide passport size photo as identification of the secretary)

Full name of the individual	
Surname	
Forename	
Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Contact address	
Email address	
Telephone number	
Tax Identification Number (secretary)	
Date of appointment as Secretary	

SHAREHOLDERS

Full name including Surname and Forename	Gender	**Usual residential address**	**Date of birth**	**Address (Correspondence, residential address, contact, telephone number and email address)**	**Specify share in the corporation**	**Date on the shareholders subscription to the shares**	**Tax identification number**	**Please provide passport size photo as identification of the shareholder**

4. Documents

Attach a copy of the following documents to this form:

(a) current incorporation certificate issued under the *Corporations Act 1972*;
(b) Tax Identification Number issued by Naoero Revenue Office; and
(c) birth certificate, drivers licence or bio page of passport of the Directors and shareholders;
(d) annual return if trading for more than 12 months; and
(e) certified true copy or notarised copy of the certificate of registration to be provided where shareholders are legal persons.

Foreign corporation in addition to the required documents attached above also attach the following documents to this form:

(a) foreign corporation an incorporation certificate of a foreign corporation from the country of registration;
(b) copy of the tax registration or identification numbers in the foreign country issued by the foreign country; and
(c) annual return filed in the foreign country of registration of the corporation if trading for more than 12 months.

5. Declaration

I/We the applicant(s) of the licence .....(*state name*) of .....(*address*), ...(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy*):

And I/We make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Name (Director):.....Signature:.....

Date: .....

Name (Director/Secretary):.....Signature:.....

Date:.....

Declared at.....this.....day of .....20.....

Before me:

(Signature)

(Title)

NOTE: A person making a false statement is guilty of an offence and liable to imprisonment for 5 years.

[Form 4 am Act 21 of 2026 s 5, opn 12 May 2026]

[The next page is 225,801]

FORM 5

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences Regulations 2018

APPLICATION FORM FOR BUSINESS LICENCE FOR A TRUST

[Section 8(1), Regulation 4(1)(e)]

To The Registrar of Business Licences, Naoero

1. Details of the Business:

Date of registration of the Trust	
Registered or place of business	
Nature of Trust Corporation	
General nature of the business of the trust corporation	
Full address registered or principal place of business	
Any other place of business	
Date of commencement of the business	
Tax Identification Number issued by Naoero Revenue Office	
Email address	
Telephone number	
Note: If a foreign corporation in addition to the information to be filled above, fill the following particulars	
Permanent address of the foreign trust in the country of registration	
Tax Identification or Identification Numbers of the foreign trust	

2. Other businesses of the Trust:

Business name of other business owned by the Trust	
Address of the other business	
Date of commencement of the other business	
Telephone number	
Tax Identification Number	

3. Details of settlor

Provide the following details for each of the settlor who is an individual:

(Please provide passport size photo as identification of the secretary)

Full name	
Nationality	
Date of Birth	
Gender	
Residential or business address	
Email address	
Telephone number	
Date appointed	
Tax identification Number	

4. Details of trustees who are individuals

Provide the following details for each of the trustees who are individuals:

Trustee 1

(Please provide passport size photo as identification of the secretary)

Full name	

Nationality	
Date of Birth	
Gender	
Residential or business address	
Email address	
Telephone number	
Date appointed	
Tax identification Number	

Trustee 2

(Please provide passport size photo as identification of the secretary)

Full name	
Nationality	
Date of Birth	
Gender	
Residential or business address	
Email address	
Telephone number	
Date appointed	
Tax Identification Number	

Trustee 3

(Please provide passport size photo as identification of the secretary)

Full name	
Nationality	
Date of Birth	
Gender	
Residential or business address	
Email address	

Telephone number	
Date appointed	
Tax Identification Number	

5. Details of corporate trustee

If a trustee is a corporate entity, provide the following details:

Full legal name	
Jurisdiction of incorporation	
Date of incorporation	
Business address	
Email address	
Telephone number	
Date appointed	
Tax Identification Number	

6. Details of beneficiaries

Provide the following details for each beneficiary who is known or ascertainable:

Beneficiary 1

Full name	
Nationality	
Date of Birth	
Gender	
Residential or business address	
Email address	
Telephone number	

Beneficiary 2

Full name	
Nationality	
Date of Birth	
Gender	
Residential or business address	
Email address	
Telephone number	

Beneficiary 3

Full name	
Nationality	

Date of Birth	
Gender	
Residential or business address	
Email address	
Telephone number	

7. Documents

Attach a copy of the following documents to this form:

(a) trust registration certificate under the *Trusts Act 2018*;
(b) Tax Identification Number issued by Naoero Revenue Office; and
(c) birth certificate, drivers licence or bio page of passport.

Foreign trust attach in addition to the documents above provide the following documents to this form:

(a) tax registration or identification numbers in the foreign country;
(b) Tax Identification Number issued by Naoero Revenue Office; and
(c) birth certificate, drivers licence or bio page of passport.

8. Declaration

I/We the applicant of the licence .....(*state name*) of .....(*address*), ...(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy*):

And I/We make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Name (Trustee):.....Signature:.....

Date:.....

Name (Trustee):.....Signature:.....

Date:.....

Declared at.....this.....day of .....20.....

Before me:

(Signature)

(Title)

NOTE: A person making a false statement is guilty of an offence and liable to imprisonment for 5 years.

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

FORM 6

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences Regulations 2018

REGISTER FOR BUSINESS LICENCE

[Section 5(3) and Regulation 5]

Business Name	Name of Licencee	Naoero Business Licence (NBL)	Tax Identification Number for Business

[Form 6 am Act 21 of 2026 s 5, opn 12 May 2026]

[The next page is 225,901]

FORM 7

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences Regulations 2018

BUSINESS LICENCE

[Section 10(2) and Regulation 7]

(Name and address of individual/firm/corporation/trust) is / are hereby licensed to operate a *(nature of business)* at *(registered and principal place of business)*.

This licence is valid for one year from date of issue and is subject to the following conditions:

(a) *A copy of this licence shall be displayed in a prominent place at the business premises of the licensed business.*

(b) *The licence or certified copy of the Licence shall be produced upon demand by an authorised person.*

(c) *The operator shall comply with all laws of Naoero.*

(d) *This licence is not transferable.*

(e) *Failure to renew this licence on time may result in a maximum $10,000 fine and may also incur additional fines and penalties.*

The following authorised officers may inspect business licences and such assistance shall be afforded to them.

Powers of authorised officers are attached to this business licence.

(a)

(b)

Registration valid from:
(Not to exceed 12 months)
[Form 7 am Act 21 of 2026 s 5, opn 12 May 2026]

FORM 8

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences Regulations 2018

RENEWAL OF LICENCE

[Section 16, Regulation 8]

1. Details of the business (individual/firm)

Business name under which the business is or will be carried on	
Nature of business	
State the general nature of the business	
Principal place of business	
Any other place of business	
Date of commencement of the business	
Tax Identification Number issued by Naoero Revenue Office	

2. Details of the business (corporation)

Corporate name contained in the incorporation certificate	
Name of corporation under a Business Name registered under the *Business Names Registration Act 2018* (if any)	
Date and place of registration of the incorporation	
Registered or principal office of the corporation	
Statement or nature of interest or shares the business	
Full address of the registered or principal place of business	
Full address of any other place of business	

Date of commencement of the corporation	
Tax Identification Number issued by Naoero Revenue Office for the business	
If any other business owned by the individual *(specify the business name or names)*	
Email address	
Telephone number	

3. Details of the business (Trust)

Date of registration of the Trust	
Registered or place of business	
Nature of Trust Corporation	
General nature of the business of the trust corporation	
Full address of the registered or principal place of business	
Any other place of business	
Date of commencement of the business	
Tax Identification Number issued by Naoero Revenue Office	
Email address	
Telephone number	

4. Variation of particulars

If there has been any variation of particulars please state the change at least 1 month prior to the expiry date of the licence

Former particulars	**New particulars**

The following authorised officers may inspect business licences and such assistance shall be afforded to them.

5. Inspection of documents

The authorised officers may inspect business licences and such assistance shall be afforded to them.

It is an offence under Section 25A to obstruct an authorised officer.

6. Documents

Attach a copy of the following documents to this form:

(a) annual return filed under the relevant laws applicable to individual, firm, corporation, trust or foreign business;

(b) any document that are relevant to the variation of particulars if applicable;

7. Declaration

I/We .....(*state name*) of .....(*address*), ...(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy*):

And I/We make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declaration Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Signed by (where applicable):

□ Individual owner:.....

□ Partner 1:..... Partner 2:.....

□ Director:..... Director/Secretary:.....

□ Trustee 1:..... Trustee 2:.....

Name of person filing this form: .....

Declared at.....this.....day of .....20.....

Before me:

(Signature)

(Title)

NOTE: A person making a false statement is guilty of an offence and liable to imprisonment for 5 years.

[Form 8 am Act 21 of 2026 s 5, opn 12 May 2026]

FORM 9

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences Regulations 2018

APPLICATION FOR TRANSFER OF LICENCE

[Section 20, Regulation 9]

Business Licence to be transferred	
Business Reference Number (Business Licence Number)	

1. Transferor

Full name of the individual	
Surname	
Forename	
Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Gender	
Residential address:	
Contact address	
Email address	
Telephone number	
Tax Identification Number (individual owner)	
Business name under which the business is or will be carried on	
Nature of business	
State the general nature of the business	

Principal place of business	
Any other place of business	
Date of commencement of the business	
Tax Identification Number issued by Naoero Revenue Office	
If any other business owned by the individual (*specify the business name or names*)	
Note: To be filled by a foreign individual who is the owner of the business	
Permanent address of the foreigner in the country of registration (*applicable only to foreigners*)	
Tax Identification Numbers in the foreign country (*applicable only to foreigners*)	

2. Transferee

Full name of the individual	
Surname	
Forename	
Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Residential address:	
Contact address	
Email address	
Telephone number	
Tax Identification Number (individual owner)	
Business name under which the business is or will be carried on	
Nature of business	
State the general nature of the business	
Principal place of business	
Any other place of business	

Date of commencement of the business	
Tax identification Number issued by Naoero Revenue Office	
If any other business owned by the individual (*specify the business name or names*)	
Note: To be filled by a foreign individual who is the owner of the business	
Permanent address of the foreigner in the country of registration (*applicable only to foreigners*)	
Tax identification numbers in the foreign country (*applicable only to foreigners*)	

3. Declaration

I/We the applicant(s) of the licence ..... (*state name*) of .....(*address*), ...(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy*):

And I/We make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Signed by the person filing this form.....

Name of person filing this form:*.....

Date: .....

NOTE: A person making a false statement is guilty of an offence and liable to imprisonment for 5 years.

[Form 9 am Act 21 of 2026 s 5, opn 12 May 2026]

FORM 10

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences Regulations 2018

APPLICATION FOR VARIATION OF PARTICULARS

[Section 21, Regulation 10]

To: The Registrar of Business Licences, Naoero

I/We and ( ) apply for the following change in the particulars of my/our business carried on under the business licence.

Business Name	
Business Reference Number (Business Licence Number)	

Former particulars	**State reasons for change**

New particulars	

Declaration

I/We the applicant of the business licence .....(*state name*) of .....(*address*), ...(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy*):

And I/We make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Signed by the person filing this form.....

Name of person filing this form:*.....

Date: .....

NOTE: A person making a false statement is guilty of an offence and liable to imprisonment for 5 years.

*If the person filing this form is not owner of the business provide the following details for that person:

Full name	
Nationality	
Date of Birth	
Gender	
Residential or business address	
Email address	
Telephone number	

[Form 10 am Act 21 of 2026 s 5, opn 12 May 2026]

FORM 11

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences Regulations 2018

NOTICE OF CESSATION OF BUSINESS

[Section 22A, Regulation 11]

TO the Registrar of Business Licences, Naoero

I/We (and),
hereby give notice that I/We/the late (state name of person who carried on the business) will:

(a) temporarily not carry on business.....(*specify the period of cessation*) and will commence business again .....(*specify time to resume*); or

(b) permanently no longer carry on business.....(*state the date*). - under the registered business .....(*state the business licence number*).

I/We give this notice as individual owner, partner of a firm, Director/secretary of a Corporation/ Trustee of a Trust *(state the names of persons who carried on the business).*

Name:

Date:

Signed:

(Individual owner/Partner of a Firm/Director or secretary of a Corporation/Trustee of a Trust)

[Form 11 am Act 21 of 2026 s 5, opn 12 May 2026]

FORM 12

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences Regulations 2018

APPLICATION FORM FOR RESTORATION OF BUSINESS LICENCE

[Section 22C, Regulation 13]

To the Registrar of Business Licences, Naoero

I/We.....(and), hereby request for the restoration of business name and state that the following are the particulars of the business which I/We are carrying on or intend to continue to carry on in Naoero under a licence:

Full name of the individual	
Surname	
Forename	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Gender	
Residential address:	
Contact address	
Email address	
Telephone number	
Tax Identification Number (individual owner)	
Business name under which the business is or will be carried on	
Nature of business	
State the general nature of the business	
Principal place of business	

Any other place of business	
Date of commencement of the business	
Tax Identification Number issued by Naoero Revenue Office	
If any other business owned by the individual (*specify the business name or names*)	
Note: To be filled by a foreign individual who is the owner of the business	
Permanent address of the foreigner in the country of registration (*applicable only to foreigners*)	
Tax Identification Numbers in the foreign country (*applicable only to foreigners*)	

State the reasons why the licence should be restored:

.....

.....

.....

Declaration

I/We the applicant of the licence (*state name*) of .....(*address*), ...(*occupation*), do solemnly and sincerely declare that (*set out matter declared using numbered paragraphs if it is lengthy*):

And I/We make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Signed by the person filing this form.....

Name of person filing this form:*.....

Date: .....

NOTE: A person making a false statement is guilty of an offence and is liable to imprisonment for 5 years.

*If the person filing this form is not the owner of the business, provide the following details for that person:

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	

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

[The next page is 226,001]

SCHEDULE 2

FEES

[Regulation 16]

	Nature of application	Section of Act	Fee
1	Fee for inspection of the Register	Section 5(2)(a)	$25
2	Fee for a certified copy of entries in the Register and Certificate	Section 5(2)(b)	$25
3	Application for new business licence	Section 8(2)	$300
4	Application for occasional business licence	Section 14(3)(c)	$85
5	Application for renewal of a business licence	Section 16(1)(c)	$300
6	Late application fee for renewal of licence made in less than 30 days of the expiry of a licence	Section 16(2)(b)	$100
7	Late application fee for renewal of licence after the expiry of a licence	Section 16(2)(c)(i)	$200
8	Application fee for transfer of licence	Section 20(2)	$250
9	Application fee for variation of particulars of licence	Section 21(1)	$200
10	Duplicate copy of licence which is lost or destroyed	Section 22B	$100
11	Application for restoration of cancelled licence	Section 22C	$250

[The next page is 230,001]

Business Licences (Notices) Regulations 2020

TABLE OF PROVISIONS

Regulation	*Title*
1	Citation
2	Commencement
3	Objective of Regulations
4	Interpretation
5	Notice for operating business on expired business licence
6	Notice of intention to cancel business licence
7	Business Licence Fixed Penalty Notice for Licence not Displayed
8	Business Licence Fixed Penalty Notice for the Loss or Destruction of Licence
9	Order for closure of business
10	Proceedings
11	Failure to comply with notice under these Regulations
12	Application of Criminal Procedure Act 1972
13	Authorisation
14	Prosecution
15	Notice of renewal
	SCHEDULE
	FORM 1 — NOTICE FOR OPERATING BUSINESS ON EXPIRED BUSINESS LICENCE
	FORM 2 — NOTICE OF INTENTION TO CANCEL BUSINESS LICENCE
	FORM 3 — BUSINESS LICENCE FIXED PENALTY NOTICE LICENCE NOT DISPLAYED
	FORM 4 — BUSINESS LICENCE FIXED PENALTY NOTICE LOSS OR DESTRUCTION OF LICENCE
	FORM 5 — CLOSURE OF BUSINESS

[The next page is 230,201]

Business Licences (Notices) Regulations 2020

TABLE OF AMENDMENTS

The Business Licences (Notices) Regulations 2020 SL 19 were notified and commenced on 17 July 2020 (GN No 442/2020; Gaz 138/2020).

Amending Legislation	Notified	Date of Commencement
Revised Written Laws Act 2021 No 7	1 June 2021	1 June 2021
Business Licences (Notices) (Amendment) Regulations 2022 SL 25	25 August 2022	25 August 2022
Constitution (Amendment) (No 2) Act 2026 No 21	12 May 2026	s 5: 12 May 2026

[The next page is 230,401]

The Cabinet makes the following Regulations under Section 36 of the *Business Licences Act 2017*:

1 Citation

These Regulations may be cited as the *Business Licences (Notices) Regulations 2020*.

2 Commencement

These Regulations come into effect on the day they are notified in the Gazette.

3 Objective of Regulations

The objective of these Regulations is to ensure implementation of the provisions of the Act and businesses operating in compliance with the written laws.

4 Interpretation

'Act' means the *Business Licences Act 2017*;

'authorised officer' refers to a person appointed by the Minister under Section 33 of the Act; and

'offender' means a person who contravenes the Act or Regulations.

5 Notice for operating business on expired business licence

For the purpose of Section 17 of the Act, an authorised officer shall issue a notice in Form 1 of the Schedule to a person who operates a business on an expired business licence.

6 Notice of intention to cancel business licence

(1) For the purpose of Section 18(2) of the Act, the Registrar shall issue a notice in Form 2 of the Schedule to:
   (a) notify the licencee of the intention to suspend or cancel the business licence; and
   (b) require the licencee to show cause as to why the licence shall not be suspended or cancelled.

(2) Where a licencee fails to comply with subregulation (1)(b), the licence shall be cancelled and such cancellation notified in the Gazette.

7 Business Licence Fixed Penalty Notice for Licence not Displayed

For the purpose of Section 22(2) of the Act, an authorised officer shall issue and serve to an offender a Business Licence Fixed Penalty Notice in Form 3 of the Schedule.

8 Business Licence Fixed Penalty Notice for the Loss or Destruction of Licence

(1) For the purpose of Section 22B of the Act, an authorised officer shall issue and serve to an offender a Business Licence Fixed Penalty Notice for the Loss or Destruction of Licence in Form 4 of the Schedule.

(2) A person issued with a fixed penalty notice under subregulation (1), shall pay the fixed penalty within 7 days of a notice of the breach issued by the authorised officer.

9 Order for closure of business

For the purpose of Section 24(1) of the Act, an order by the Registrar for the closure of a business shall be in Form 5 of the Schedule.

10 Proceedings

(1) Where a person is served with a Business Licence Fixed Penalty Notice under these Regulations:
   (a) no proceedings may be taken for the offence before the end of the period in the notice following the date of service of such notice; or
   (b) where any proceedings has begun, the person may not be convicted of the offence if the person pays the fixed penalty before the end of the period in the notice to pay such penalty.

(2) An offender who fails to pay a fixed penalty required under a notice issued under these Regulations, may be:
   (a) summoned to attend court; and
   (b) in addition to the respective fixed penalty, is liable to a fine not exceeding $10,000 or a term of imprisonment not exceeding 6 months or to both.

11 Failure to comply with notice under these Regulations

Where a person fails to comply with the requirements of any notice issued under these Regulations, the Registrar may:
(a) not renew or vary the business licence; or
(b) decline to issue any other business licence to such person.

12 Application of Criminal Procedure Act 1972

The *Criminal Procedure Act 1972* applies *mutatis mutandis* to any proceedings under these Regulations.

13 Authorisation

An authorised officer may sign and issue a notice on behalf of the Registrar.

14 Prosecution

The Director of Public Prosecutions or a legal practitioner appointed by the Director of Public Prosecutions under Section 48 of the *Criminal Procedure Act 1972* shall conduct any prosecution for the purposes of the Act and these Regulations.

15 Notice of renewal

The Registrar shall issue a notice of renewal of a business licence to the licencee one month before the expiry of the business licence.

[The next page is 230,601]

SCHEDULE

FORM 1

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences (Notices) Regulations 2020

NOTICE FOR OPERATING BUSINESS ON EXPIRED BUSINESS LICENCE

[Section 17; Regulation 5]

Notice No: EBL..... / 20.....

Due Date: ..... / ..... / 20 .....

To:

. . . . . .*[Licencee]*

. . . . . .*[Business Name]*

. . . . . .*[Place of Business]*

. . . . . .*[Business licence number]*

TAKE NOTICE that your business operations and licence are suspended forthwith for operating a business on an expired business licence.

You shall renew your business licence to continue with the business within 7 days of receipt of this Notice. In renewing your licence, you shall pay the statutory penalty as follows: *(tick where applicable)*

□ $1,000 – where your business licence is expired up to 1 month from expiry date

□ $3,000 – where your business licence is expired for more than 1 month but less than 3 months from expiry date

□ $10,000 – where your business licence is expired for 3 months or more from the expiry date

In addition to the above statutory penalty, a late fee of *[$100 / $200]* and renewal fee of $300 shall be paid at the time of the renewal of the business licence.

You shall provide proof of payment of the penalty and the renewal and late fees to the Registrar of Business Licences. ***[Payment shall be made at the Naoero Revenue Office within 7 days from the date of service of this Notice.]***

TAKE NOTICE if within 7 days from the service of this Notice, you fail to renew your licence and pay the required penalty and fee:

(a) prosecutions will be commenced without any further notice; and

(b) your business name will be cancelled.

Dated this of 20 . . .

. . . . . . **Registrar of Business Licences**
ACKNOWLEDGEMENT OF SERVICE

Full name of offender	
Signature of offender	

AFFIDAVIT OF SERVICE

I. . . . . (full name), Authorised Officer make oath / solemnly affirm that I did on the. . . . . .day of. . . . . 20. . . served the offender. . . . . (full name of offender) the original copy of this Notice for Operating Business on Expired Business Licence on. . . . . (date) at. . . . . (time) AND he / she acknowledged service by affixing his / her signature to this Notice.

Authorised officer:. . . . . (signature)

Before me: . . . . . .

Commissioner for Oaths

[Form 1 am SL 25 of 2022 reg 4, opn 25 Aug 2022; Act 21 of 2026 s 5, opn 12 May 2026]

FORM 2

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences (Notices) Regulations 2020

NOTICE OF INTENTION TO CANCEL BUSINESS LICENCE

[Section 18(2); Regulation 6]

Notice No: CBL..... / 20.....

To:

. . . . . .*[Licencee]*

. . . . . .*[Business Name]*

. . . . . .*[Place of Business]*

. . . . . .*[Business licence number]*

TAKE NOTICE that I intend to cancel or suspend your business licence forthwith for one or more of the following: *(tick where applicable)*

□ your licence was obtained by fraud, misrepresentation or deliberate or negligent provision of false information;

□ *in case of an individual*, the Registrar becomes aware that the licencee has died and the personal representative failed to transmit the licence to a beneficiary of the estate of the licencee;

□ *in case of a firm*, the partnership is dissolved;

□ *in the case of a corporation*, the corporation is wound up;

□ *in the case of a trust*, if it is dormant or wound up;

□ the registration of any business is struck off under the respective written law;

□ the licencee fails to file annual return for 2 consecutive years;

□ the licencee contravenes the *Business Licences Act 2017*;

□ ceases to carry on business activity under the licence and the licencee failed to notify the Registrar of such cessation of business;

□ licencee failed to comply with directions given by the Registrar;

□ licencee assigned, permitted or transferred his or her licence in contravention of Sections 20 and 20A of the *Business Licences Act 2017*.

If you fail to rectify the irregularities identified above or show cause as to why your licence should not be suspended or cancelled within 14 days of service of this Notice, or any such time the Registrar may allow, you shall immediately cease all business activities or operations.

If you fail to rectify any irregularity and cease all business activities or operations, your licence will be cancelled without any further Notice.

Dated this. . . . . .of. . . . . .20. . .

. . . . . . **Registrar of Business Licences**
ACKNOWLEDGEMENT OF SERVICE

Full name of offender	
Signature of offender	

AFFIDAVIT OF SERVICE

I. . . . . (full name), Authorised Officer make oath / solemnly affirm that I did on the. . . . . .day of. . . . . 20. . . served the offender. . . . . (full name of offender) the original copy of this Notice of Intention to Cancel Business Licence on. . . . . (date) at. . . . . (time) AND he / she acknowledged service by affixing his / her signature to this Notice.

Authorised officer:. . . . . (signature)

Before me: . . . . . .

Commissioner for Oaths

[Form 2 am Act 21 of 2026 s 5, opn 12 May 2026]

FORM 3

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences (Notices) Regulations 2020

BUSINESS LICENCE FIXED PENALTY NOTICE LICENCE NOT DISPLAYED

[Section 22(2); Regulation 7]

This Business Licence Fixed Penalty Notice Licence not Displayed is issued pursuant to the powers of an authorised officer under the *Business Licences (Notices) Regulations 2020*	**Fixed Penalty Notice No: LND. . . / 20. . .**	
Important Notice: The consequence of not paying the penalty required under this Notice will result in proceedings for commission of offences under the Act against you in court where additional penalties and imprisonment term may be imposed	**Date of Issue**	
	Due Date	
	Payment shall be made at the Naoero Revenue Office within 7 days from the date of service of this Fixed Penalty Notice	
PART 1 – OFFENDER DETAILS		
Full name		
Name of business		
Location of business		
Business licence number		
PART 2 – OFFENCE DETAILS		
Nature of Offence	Contrary to Section 22(1) of the *Business Licences Act 2017*	
Date of offence		
Time of inspection when offence detected		
Details of the circumstances of the offence		
PART 3 – PENALTY		
Penalty amount	$1,000	
Time for Payment	7 days from the date of this Notice	
NOTE: If you fail to pay the penalty:		

(a) your business licence will be cancelled;

(b) you will be prosecuted for contravening the *Business Licences Act 2017* without any further Notice; and

(c) your business licence will not be further renewed or restored nor will you be issued with any other business licences.

PART 4 – DETAILS OF AUTHORISED OFFICER INSPECTING AND SERVING THE NOTICE

Full name of authorised officer	
Signature of authorised officer	

PART 5 – ACKNOWLEDGEMENT OF SERVICE

Full name of offender	
Signature of offender	

PART 7 – SUMMONS TO ATTEND COURT

TAKE NOTICE that if you fail to pay the penalty or you intend to contest or defend this Notice, you shall appear at the District Court at Yaren District on . . . . . day of . . . . . 20. . . . . at. . . . . am / pm for the hearing.

AFFIDAVIT OF SERVICE

I. . . . . (full name), Authorised Officer make oath / solemnly affirm that I did on the. . . . . .day of. . . . . 20. . . served the offender. . . . . (full name of offender) the original copy of this Business Licence Fixed Penalty Notice Licence not Displayed on. . . . . (date) at. . . . . (time) AND he / she acknowledged service by affixing his / her signature to this Notice.

Authorised officer:. . . . . (signature)

Before me: . . . . . .

Commissioner for Oaths

[Form 3 am Act 21 of 2026 s 5, opn 12 May 2026]

FORM 4

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences (Notices) Regulations 2020

BUSINESS LICENCE FIXED PENALTY NOTICE LOSS OR DESTRUCTION OF LICENCE

[Section 22B; Regulation 8]

This Business Licence Fixed Penalty Notice Loss or Destruction of Licence is issued pursuant to the powers of an authorised officer under the *Business Licences (Notices) Regulations 2020*	**Fixed Penalty Notice No: LDL. . . / 20. . .**	
Important Notice: The consequence of not paying the penalty required under this Notice will result in proceedings for commission of offences under the Act against you in court where additional penalties and imprisonment term may be imposed	**Date of Issue**	
	Due Date	
	Payment shall be made at the Naoero Revenue Office within 7 days from the date of service of this Fixed Penalty Notice	
PART 1 – OFFENDER DETAILS		
Full name		
Name of business		
Location of business		
Business licence number		
PART 2 – OFFENCE DETAILS		
Nature of Offence	Contrary to Section 22B of the *Business Licences Act 2017*	
Date of offence		
Time of offence when offence detected		
Details of the circumstances of the offence		
PART 3 – PENALTY		
Penalty amount	$300	
NOTE:		

If you fail to pay the penalty:

(a) your business licence will be cancelled;

(b) you will be prosecuted for contravening the *Business Licences Act 2017* without any further Notice; and

(c) your business licence will not be further renewed or restored nor will you be issued with any other business licences.

PART 4 – DETAILS OF AUTHORISED OFFICER

Full name of authorised officer	
Signature of Authorised officer	

PART 5 – ACKNOWLEDGEMENT OF SERVICE

Full name of offender	
Signature of offender	

PART 6 – TIME FOR PAYMENT OF PENALTY

1. Take Notice that the penalty shall be paid to the Naoero Revenue Office within 7 days of the date of issuance of this Notice.

2. If you intend to contest or defend this Notice, you are to appear in person or by a legal representative in court on the date and time provided in Part 7.

PART 7 – SUMMONS TO ATTEND COURT

TAKE NOTICE that if you intend to contest or defend this Notice, you shall appear at the District Court at Yaren District . . . . . day of . . . . . 20. . . . . at. . . . . am / pm for the hearing.

AFFIDAVIT OF SERVICE

I. . . . . (full name), Authorised Officer make oath / solemnly affirm that I did on the. . . . . .day of. . . . . 20. . . served the offender. . . . . (full name of offender) the original copy of this Business Licence Fixed Penalty Notice Loss or Destruction of Licence on. . . . . (date) at. . . . . (time) AND he / she acknowledged service by affixing his / her signature to this Notice.

Authorised officer:. . . . . (signature)

Before me: . . . . . .

Commissioner for Oaths

[Form 4 am Act 21 of 2026 s 5, opn 12 May 2026]

FORM 5

REPUBLIC OF NAOERO

BUSINESS LICENCES ACT 2017

Business Licences (Notices) Regulations 2020

CLOSURE OF BUSINESS

[Section 24(1); Regulation 9]

PURSUANT to the powers vested in me under Section 24(1) of the *Business Licences Act 2017*, I, **[Full name of Registrar of Business Licences]**, Registrar of Business Licences, do hereby **ORDER** that you *[Name and address of person operating the business]* to cease business activities or operations immediately as you do not have a business licence.

TAKE NOTICE that a person who fails or wilfully refuses to comply with this Order commits an offence and upon conviction is liable to a fine not exceeding $1,000 or to a term of imprisonment not exceeding 6 months or to both.

Dated this ..... day of ..... 20.....

[Full name of Registrar of Business Licences]

REGISTRAR OF BUSINESS LICENCES

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

[The next page is 233,001]

Business Licences (Non-Operational Businesses Record Keeping) Regulations 2023

TABLE OF PROVISIONS

Regulation	*Title*
1	Citation
2	Commencement
3	Records to be kept and maintained of businesses after cessation of operation
4	What the records shall consist of
5	Consequential amendments

[The next page is 233,201]

Business Licences (Non-Operational Businesses Record Keeping) Regulations 2023

TABLE OF AMENDMENTS

The Business Licences (Non-Operational Businesses Record Keeping) Regulations 2023 SL 31 were notified and commenced on 6 October 2023 (GN No 1105/2023; Gaz 213/2023).

Amending Legislation	Notified	Date of Commencement

[The next page is 233,401]

The Cabinet makes the following Regulations under Section 30 of the *Business Licences Act 2017*, Section 35 of the *Business Names Registration Act 2018*, Section 71 of the *Partnership Act 2018*, Section 243 of the *Corporations Act 1972* and Section 34 of the *Trusts Act 2018*:

1 Citation

These Regulations may be cited as the *Business Licences (Non-Operational Businesses Record Keeping) Regulations 2023*.

2 Commencement

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

3 Records to be kept and maintained of businesses after cessation of operation

(1) The Registrar shall keep and maintain the records of a business which has ceased operations or business for a period of at least 7 years.

(2) The time of 7 years shall be calculated as follows:

(a) in case of a business registered under the *Registration of Business Names Act 2018*, from the date of the notification of the cessation of business to the Registrar or cancellation of the business licence by the Registrar;

(b) in case of a partnership registered under the *Partnership Act 2018*, from the date of the notification of the cessation of business of the partnership to the Registrar or the voluntary or involuntary cessation or dissolution of the partnership, dissolution under Section 49 to 53 of the *Partnership Act 2018* or the cancellation of the business licence;

(c) in case of a corporation registered under the *Corporations Act 1972*, from the date of the notification of the cessation of business of the corporation to the Registrar or voluntary or compulsory winding up or dissolution of the corporation or cancellation of the business licence; and

(d) in case of a trust registered under the *Trusts Act 2018* from the date of the notification of the cessation of business to the Registrar or voluntary or involuntary winding up or dissolution of the trust, or the cancellation of the business licence.

4 What the records shall consist of

(1) For avoidance of doubt, the records shall consist of:

(a) application forms submitted for the registration of the business licence;

(b) application forms submitted for the renewal of the business licence;

(c) application forms for variations of any particulars of the business licence;

(d) a business name under the *Business Names Registration Act 2018*;

(e) registration of a partnership under the *Partnerships Act 2018*;

(f) registration of a corporation under the *Corporations Act 1972*;

(g) registration of a trust under the *Trusts Act 2018*;

(h) the cessation, dissolution or winding up instruments of the business or legal entity;

(i) all correspondence between the Registrar and the respective business entities; and

(j) the details in the Register kept by the Registrar under Section 5, notwithstanding that the licence holder's licence is recorded as cancelled, expired or lapsed.

(2) Notwithstanding any other written law requiring the keeping of records, a business shall keep and maintain records required to be kept for a period of 7 years from the date of the cessation of the business or the winding up or dissolution of a legal entity.

5 Consequential amendments

(1) Regulation 9 of the *Business Names Registration Regulations 2018* is amended by numbering the current provision as subregulation (1) and inserting the following new subregulations:

'(2) The Registrar shall keep and maintain the records under subregulation (1), for a period of at least 7 years from the date of the notification of the cessation of business name to the Registrar or the cancellation of the business name under the Act.

(3) A person who has a business registered under the Act, he or she shall maintain records of the business for a period of 7 years from the date of the cessation or cancellation of the business name.'.

(2) Regulation 3 of the *Partnership (Forms and Fees) Regulation 2021* is amended by numbering the current provision as subregulation (1) and inserting the following new subregulations:

'(2) The Registrar shall keep and maintain the information in the Register under subregulation (1) and other records under the Act for a period of at least 7 years from the date of voluntary or involuntary winding up or dissolution of the partnership under the Act or cessation of the operations of the partnership.

(3) The partners, individually or collectively of a partnership, which has been wound up or dissolved under the Act or ceased operations shall keep and maintain records of the partnership for a period of 7 years from the date of the winding up, dissolution or cessation of operations of the partnership.'.

(3) Regulation 4 of the *Corporation (Registration of Existing Companies) Regulations 1972* is amended by numbering the current provision as subregulation (1) and inserting the following new subregulations:

'(2) The Registrar shall keep and maintain information provided for registration of a corporation under subregulation (1) for a period of at least 7 years from the date of voluntary or compulsory winding up or dissolution of the corporation.

(3) The shareholders and the secretary, individually or collectively of a corporation, which has been wound up or dissolved under the Act or ceased operations shall keep and maintain records of the corporation for a period of 7 years from the date of the winding up, dissolution or cessation of operations of the corporation.'.

(4) Regulation 6 of the *Trusts (Forms and Fees) Regulations 2018* is amended by numbering the current provision as subregulation (1) and inserting the following new subregulations:

'(2) The Registrar shall keep and maintain the records under subregulation (1) for a period of at least 7 years from the date of voluntary or involuntary winding up or dissolution of the trust or cessation by virtue of Section 22 or 23 of the Act.

(3) The trustees, individually or collectively of a trust, which has been voluntarily or involuntarily wound up or dissolved, or ceased to exist by virtue of Section 22 or 23 of the Act shall keep and maintain records of the trust for a period of 7 years from the date of the winding up, dissolution or cessation of operations of the trust.'.

(5) Regulation 7 of the *Trusts (Forms and Fees) Regulations 2018* is amended by numbering the current provision as subregulation (1) and inserting the following new subregulation:

'(2) The form for variation or change in particulars under subregulation (1) shall be submitted to the Registrar within 7 days of the occurrence of the variation or change.'.

[The next page is 234,901]

Exemption of the Commonwealth Bank of Australia under the Business Licences Act 2017

TABLE OF AMENDMENTS

The Exemption of the Commonwealth Bank of Australia under the Business Licences Act 2017 SL 23 was notified and commenced on 19 May 2025 (GN No 581/2025; Gaz 199/2025).

Amending Legislation	Notified	Date of Commencement

[The next page is 235,001]

Exemption of the Commonwealth Bank of Australia under the Business Licences Act 2017

PURSUANT to the powers vested in me under Section 27 of the *Business Licences Act 2017* ('Act'), **I**, **Hon Lionel Rouwen Aingimea**, **MP**, Minister for Justice and Border Control, in consultation with the Cabinet affirmed by Cabinet resolution of 15th May 2025 hereby **EXEMPT** the **Commonwealth Bank of Australia** from the requirements of the Act.

EXEMPTION is granted on the basis that the Cabinet is satisfied that the **Commonwealth Bank of Australia** is adequately regulated under business licence registration laws of the Commonwealth of Australia.

[The next page is 240,001]