REPUBLIC OF NAOERO

REVENUE ADMINISTRATION (AMENDMENT) ACT 2026

No. 26 of 2026

An Act to amend the *Revenue Administration Act 2014* and for other related purposes.

Certified: 20 July 2026

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Enacted by the Parliament of Naoero as follows:

1 Short title

This Act may be cited as the *Revenue Administration (Amendment) Act 2026.*

2 Commencement

This Act commences on the date it is certified by the Speaker.

3 Amendment of the Revenue Administration Act 2014

The *Revenue Administration Act 2014* is amended by the provisions of this Act.

4 Amendment of Section 3

Section 3 is amended by inserting the following definitions in the correct alphabetical order:

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

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

5 Amendment of Section 8

Section 8(2) is amended by:

(a) deleting ‘or’ at the end of paragraph (f);
(b) deleting the fullstop at the end of paragraph (g) and substituting with ‘;’ ; and
(c) inserting the following new paragraphs:

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

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

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

6 Amendment of Section 23

Section 23 is amended:

(a) in subsection (2)(a) by deleting ‘or’ and substituting with ‘and’;
(b) in subsection (2)(b) by inserting ‘with an interest rate of 2.5%’ after ‘determine’;
(c) in subsection (4) by inserting ‘and the late payment interest under Section 28’ after ‘at the time of default’; and
(d) by inserting a new subsection (6) after subsection (5) as follows:

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

7 Amendment of Section 67

Section 67 is amended by deleting subsection (7) and substituting with:

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

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

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