



REPUBLIC OF NAURU

EMPLOYMENT AND SERVICES TAX ACT 2014

Employment and Services (Tax Exemption) Notice 2016

S.L No. 24

Notified: 19th October 2016

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

1. Title

This Notice may be cited as the *Employment and Services (Tax Exemption) Notice 2016*.

2. Commencement

This Notice commences on 21st October 2016.

3. Repeal of Employment and Services (Tax Exemption) Notice 2015.

The *Employment and Services (Tax Exemption) Notice 2015* is repealed by this Notice.

4. Payment of tax by expatriate employees of the Republic

- (1) A person who is employed by the Republic as an expatriate employee or an independent expatriate individual service provider is subject to have their salary taxed only for an amount that is in excess of \$20,000.
- (2) Any amount in excess of \$20,000 is subject to 10% tax under the *Employment and Services Tax Act 2014*.

Dated this 21st day of October, 2016

HON. DAVID ADEANG, M.P.

MINISTER FOR FINANCE