



REPUBLIC OF NAURU

**EMPLOYMENT AND SERVICES TAX
(AMENDMENT TO SCHEDULE) REGULATIONS
2015**

SL No. 20 of 2015

Notified: 22 December 2015

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Cabinet makes the following regulations under section 29 of the *Employment and Services Tax Act* 2014:

1 Citation

These Regulations may be cited as the *Employment and Services Tax (Amendment to Schedule) Regulations 2015*.

2 Commencement

These Regulations commence on the day they are notified in the Gazette¹.

3 Repeal

The *Employment and Services Tax (Amendment to Schedule) Regulations 2014* (SL No 14 of 2014) are hereby repealed.

4 Schedule

(1) The Schedule in these Regulations replace the Schedule in the *Employment and Services Tax Act 2014*.

(2) A reference to the Schedule in the Act shall be a reference to the Schedule in these Regulations.

SCHEDULE

RATE OF TAX

(1) The rates of employment tax applicable to a resident individual are:

(a) for a monthly pay period:

Monthly Employment Income	Rate
\$0 - \$8400	0%
Above \$8400	10%

(b) for a fortnightly pay period:

¹ Gazette No.178/G.N.No. 810/2015

Fortnightly Employment Income	Rate
\$0 - \$3870	0%
Above \$3870	10%

(c) for a weekly pay period:

Weekly Employment Income	Rate
\$0 - \$1935	0%
Above \$1935	10%

(d) for an employee with a pay period other than monthly, fortnightly or weekly, the rate or rates advised by the Secretary to the employer of the employee under section 17(3).

- (2) The rate of employment tax applicable to a non-resident individual is 10%.
- (3) The rate of services tax is 10%.