



REPUBLIC OF NAURU

EMPLOYMENT AND SERVICES TAX ACT 2014

Employment and Services (Tax Exemption) Notice 2018

SL No. 17 of 2018

Notified: 25th June 2018

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 2018*.

2. Commencement

This Notice commences on 1 July 2018.

3. Repeal of Employment and Services (Tax Exemption) Notice 2016

The *Employment and Services (Tax Exemption) Notice 2016* is repealed by this Notice.

4. Exempt income of non-resident individual who is an expatriate employee or independent service provider of the Republic

The following is an exempt income:

- (a) an amount less than \$20,000 per annum of employment income of a non-resident individual who is employed by the Republic as an expatriate employee; and
- (b) an amount less than \$20,000 of service fees earned by any independent expatriate individual service provider providing service to the Republic.

5. Rate of tax applicable to non-resident individual expatriate employee or independent service provider of the Republic

The rate of tax applicable to an amount of employment income or service in excess of \$20,000 earned by a non-resident individual who is an expatriate employee or independent service provider of the Republic is calculated according to the Schedule in the Employment and Services Tax Act 2014.

Dated this 21st day of June 2018

HON. DAVID ADEANG, M.P.
MINISTER FOR FINANCE