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Nauru

G.N.No. 122/2021

**EMPLOYMENT AND SERVICES TAX (AMENDMENT TO SCHEDULE) REGULATIONS 2021**

**SL No. 3 of 2021**

Notified: [24<sup>th</sup> March, 2021]

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The 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 2021*.

**2 Commencement**

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

**3 Amendment of the Employment and Services Tax Act 2014**

These Regulations amend the *Employment and Services Tax Act 2014*.

**4 Amendment of Schedule**

The Schedule of the Act is omitted and substituted with the following:

**SCHEDULE**

*[Sections 11 and 12]*

**RATES OF TAX**

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

(a) for a monthly pay period:

<b>Monthly Employment Income</b>	<b>Rate</b>
\$0 - \$8,400	0%
Above \$8,400	20%

(b) for a fortnightly pay period:

<b>Fortnightly Employment Income</b>	<b>Rate</b>
\$0 - \$3,870	0%
Above \$3,870	20%

(c) for a weekly pay period:

<b>Weekly Employment Income</b>	<b>Rate</b>
\$0 - \$1,935	0%
Above \$1,935	20%

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(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 rates of employment tax applicable are:

(a) for non-resident individuals engaged as employees in respect of employment in connection with the Regional Processing Centre is 30%;

(b) for non-resident individuals engaged as employees by the Republic or a State-owned enterprise as expatriate employees, where annual employment income is:

(i) 0 - \$20,000 – rate is 0%; and

(ii) above \$20,000 – rate is 20%; and

(c) for any other non-resident is 20%.

(3) The rates of services tax applicable to a resident individual are:

(a) for a monthly payment period:

<b>Monthly Services Income</b>	<b>Rate</b>
\$0 - \$8,400	0%
Above \$8,400	20%

(b) for a fortnightly payment period:

<b>Fortnightly Services Income</b>	<b>Rate</b>
\$0 - \$3,870	0%
Above \$3,870	20%

(c) for a weekly payment period:

<b>Weekly Services Income</b>	<b>Rate</b>
\$0 - \$1,935	0%
Above \$1,935	20%

(4) The rates of services tax applicable are:

(a) for non-resident persons providing services to or in connection with the Regional Processing Centre is 30%;

(b) for non-resident individuals providing services to the Republic or a State-owned enterprise, where annual services income is:

(i) 0 - \$20,000 – rate is 0%; and

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(ii) above \$20,000 – rate is 20%; and

(c) for any other non-resident person providing services is 20%.

(5) For the purpose of these Regulations, 'Regional Processing Centre' has the same meaning as contained in the *Asylum Seekers (Regional Processing Centre) Act 2012*.

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