



REPUBLIC OF NAURU

BUSINESS TAX (AMENDMENT) ACT 2017

No. 34 of 2017

An Act to amend the *Business Tax Act 2016*

Certified: 21st December 2017

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Enacted by the Parliament of Nauru as follows:

1 Short title

This Act may be cited as the *Business Tax (Amendment) Act 2017*.

2 Commencement

This Act commences upon certification by the Speaker.

3 Amendment of Business Tax Act 2016

The Business Tax Act 2016 is amended by the provisions of this Act.

4 Amendment of section 41

Section 41 is amended by inserting a new subsection (7):

‘(7) The Secretary may, based on such evidence as may be available and to the best of his or her judgement, increase the amount of instalments payable by a person as required under subsection (2) or (3), if the instalments otherwise payable are significantly less than the estimated business profits tax liability for the tax year.’