



REPUBLIC OF NAURU

# EMPLOYMENT AND SERVICES TAX (AMENDMENT) ACT 2016

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No. 51 of 2016

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An Act to amend the Employment and Services Tax Act 2014

Certified: 4<sup>th</sup> November 2016

## Table of Contents

1	SHORT TITLE .....	1
2	COMMENCEMENT .....	1
3	AMENDMENT OF EMPLOYMENT AND SERVICES TAX ACT 2014 .....	1
4	AMENDMENT OF SECTION 7 .....	1
5	AMENDMENT OF SECTION 13.....	1

Enacted by the Parliament of Nauru as follows:

**1 Short title**

This Act may be cited as the *Employment and Services Tax (Amendment) Act 2016*.

**2 Commencement**

This Act commences upon certification by the Speaker.

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

The Employment and Services Tax Act 2014 is amended by the provisions of this Act.

**4 Amendment of section 7**

Section 7 of the Act is amended by:

- (a) deleting the word 'or' at the end of paragraph (a);
- (b) deleting the full stop at the end of paragraph (b);
- (c) inserting the following words after 'refugee' in paragraph (b):  
'or an asylum seeker within the meaning in the Refugee Convention Act 2012'
- (d) inserting a new paragraph (c) as follows:
  - (c) the individual is married to an individual who is a resident individual under paragraph (a).

**5 Amendment of section 13**

Section 13(1)(d)(iii) is amended by omitting the words 'the agreement comes into effect'

**And substituting with the words**

'the date of Cabinet's written concurrence with the exemption provision'.