



REPUBLIC OF NAURU

EMPLOYMENT AND SERVICES TAX (AMENDMENT) ACT 2020

No. 8 of 2020

An Act to amend the *Employment and Services Tax Act 2014*.

Certified: 4th June 2020

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Enacted by the Parliament of Nauru as follows:

1 Short title

This Act may be cited as the *Employment and Services Tax (Amendment) Act 2020*.

2 Commencement

This Act commences on certification of the Speaker.

3 Amendment of the 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 12

Section 12 is amended by deleting the word '*non-resident*' where it appears in subsections (1) and (4).

5 Amendment of Section 18

Section 18 is amended by deleting the word '*non-resident*' where it appears.

6 Amendment of Section 24

Section 24(2)(a) is amended by deleting the word '*non-resident*' where it appears.

7 Amendment of Section 26

Section 26 is amended by deleting the word '*non-resident*' where it appears in subsections (2) and (3).