



REPUBLIC OF NAURU

# TELECOMMUNICATIONS SERVICE TAX (AMENDMENT) NO.2 ACT 2016

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No. 52 of 2016

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An Act to amend the Telecommunications Service Tax Act 2009

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

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Enacted by the Parliament of Nauru as follows:

**1 Short title**

This Act may be cited as the *Telecommunications Service Tax (Amendment) No. 2 Act 2016*

**2 Commencement**

This Act commences upon certification by the Speaker.

**3 Amendment of Telecommunications Service Tax Act 2009**

The Telecommunications Service Tax Act 2009 is amended by the provisions of this Act.

**4 Amendment of section 4**

Section 4(4) is amended by omitting the words 'at the time of payment'

**And substituting with the words**

'within one month of having become liable to pay tax under subsection (1)'.

**5 Amendment of section 5**

Section 5 is amended by omitting the words

'shall be determined by the Minister on the recommendation of the Secretary, and notified in the Gazette'

**And substituting with the words**

'in accordance with Part 7 of the Revenue Administration Act 2014'

**6 Amendment of section 7**

Section 7 is amended by omitting the words 'Minister responsible for finance' and substituting with the word 'Secretary'

**7 Insert new section 16**

**16 Application of Revenue Administration Act 2014**

The Revenue Administration Act 2014 is subject to this Act and applicable only for the purposes of the administration of this Act.