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REPUBLIC OF NAURU

**Employment and Services Tax (Amendment to
Schedule) Regulations 2014**

SL No. 14 of 2014

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Cabinet makes the following regulations under section 29 of the *Employment and Services Tax Act 2014*:

1 Short title

These Regulations may be cited as the *Employment and Services Tax (Amendment to Schedule) Regulations 2014*.

2 Commencement

These Regulations commence on 1 October 2014.

3 Schedule

This Schedule repeals and replaces the Schedule in the *Employment and Services Tax Act 2014*.

SCHEDULE

RATES OF TAX

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

(a) for a monthly pay period:

Monthly Employment Income	Rate
\$0 – \$8,000	0%
Above \$8,000	10%

(b) for a fortnightly pay period:

Fortnightly Employment Income	Rate
\$0 – \$3,690	0%
Above \$3,690	10%

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(c) for a weekly pay period:

Weekly Employment Income	Rate
\$0 – \$1,845	0%
Above \$1,845	10%

(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 rate of employment tax applicable to a non-resident individual is 10%.
- (3) The rate of services tax is 10%.