



**REPUBLIC OF NAURU
GOVERNMENT GAZETTE
PUBLISHED BY AUTHORITY
EXTRAORDINARY**

No. 193

18th October 2016

Nauru

G.N. No. 841 / 2016

**NOTIFICATION OF CHANGE TO
TAX EXEMPTION STATUS**

The purpose of this advice is to notify expatriate government contracted personnel that there has been a change to the tax free exemption status previously granted.

Cabinet, at its meeting on 12th October 2016, approves; -

Cabinet Submission 799/2016 which restricts the tax free exemption portion of salaries and fees paid to expatriate contracted personnel, to a maximum of \$20, 000 per annum.

Accordingly, any amount received by you in excess of \$20, 000 per annum will now be subject to 10% employment and services tax. This new arrangement will apply from the pay period commencing on 21st October 2016.

Dated this 18th day of October, 2016.

**PETA GADABU
ACTING CHIEF SECRETARY**
