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Nauru

G.N. No. 461 / 2018

**BUSINESS TAX (RATES OF TAX) (AMENDMENT)  
REGULATIONS 2018**

SL No. 15 of 2018

Notified: [ ]

Tables of Contents

1.	CITATION.....	2
2.	COMMENCEMENT.....	2
3.	AMENDMENT OF THE BUSINESS TAX ACT 2016.....	2
4.	AMENDMENT OF SCHEDULE 1.....	2

G.N. No. 461 / 2018 (Cont'd)

Cabinet makes the following Regulations under section 46 of the *Business Tax Act 2016*:

1 **Citation**

These Regulations may be cited as the *Business Tax (Rates of Tax) (Amendment) Regulations 2018*.

2 **Commencement**

These Regulations commence on 1 July 2018.

3 **Amendment of the Business Tax Act 2016**

These Regulations amend the Business Tax Act 2016.

4 **Amendment of Schedule 1**

Schedule 1 of the Act is omitted and substituted with the following:

**SCHEDULE 1**

*Sections 11, 12, 13 and 14*

**RATES OF TAX**

(1) The rate of business profits tax:

(a) for a resident individual, is:

<b>Taxable Income</b>	<b>Rate</b>
\$0 – \$250,000	0%
Above \$250,000	20%

(b) for a partnership, is 20% on taxable income reduced by \$250,000 in respect of each resident individual member;

(c) for a trust, is 20% on taxable income reduced by \$250,000 in respect of each resident individual beneficiary;

(d) for a company:

<b>Category</b>	<b>Rate</b>
Category A: Resident company with annual gross revenue \$0 - \$15,000,000	20%
Category B: Resident company with annual gross revenue above \$15,000,000	25%
Category C: Resident company controlled by a non-resident person associate	25%
Category D: Non-resident company conducting business in Nauru through a Permanent Establishment	25%

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G.N. No. 461 / 2018 (Cont'd)

- (e) for any other person, is 20%.
  
  - (2) The rate of small business tax is 2.5%.
  
  - (3) The rate of non-resident tax is 20%.
  
  - (4) The rate of international transportation business tax is 0%.
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