



**REPUBLIC OF NAURU  
GOVERNMENT GAZETTE  
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Nauru

G.N.No. 386/2021

**PARTNERSHIP (FORMS AND FEES) REGULATIONS 2021**

**SL No. 11 of 2021**

Notified: [17<sup>th</sup> June, 2021]

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The Cabinet makes the following Regulations under Section 71(2)(a) and (b) of the *Partnership Act 2018*:

**1. Citation**

These Regulations may be cited as the *Partnership (Forms and Fees) Regulations 2021*.

**2. Commencement**

These Regulations commence on the day they are notified in the Gazette.

**3. Register of Partnerships**

For the purposes of Section 7(2) of the Act, the Register of Partnerships may be kept as set out in Schedule 1:

(a) in writing; and

(b) in digital or electronic form.

**4. Application for registration of partnership**

For the purposes of Section 10 of the Act, an application form for the registration of a partnership is in Form 1 of Schedule 2.

**5. Certificate of registration of partnership**

For the purposes of Section 12(2) of the Act, a certificate of registration of a partnership is in Form 2 of Schedule 2.

**6. Variation of particulars of partnership**

For the purposes of Section 14(1) of the Act, an application form notifying the Registrar of a variation of the particulars of a partnership is in Form 3 of Schedule 2.

**7. Transfer of the certificate of registration**

For the purposes of Section 16(2) of the Act, an application form for the transfer of a certificate of registration of a partnership is in Form 4 of Schedule 2.

**8. Application for duplicate copy of certificate of registration**

For the purposes of Section 17(1) of the Act, an application form for a duplicate copy of a certificate of registration of a partnership is in Form 5 of Schedule 2.

**9. Annual return to be filed**

For the purposes of Section 18(1)(d) of the Act, the prescribed form for the annual return to be filed by a partnership is in Form 6 of Schedule 2.

**10. Fees**

The prescribed fees to be paid for the purposes of the Act and these Regulations are set out in Schedule 3.

**SCHEDULE 1**

**PARTNERSHIP ACT 2018**

**REGISTER OF PARTNERSHIPS**

*[Section 7(2); Regulation 3]*

Firm	Names of Partners	Nauru Certificate of Partnership (NCP)	Date of Registration of Firm	Principal place of business	Phone number / email contact of partners	Taxpayer Identification Number for Firm

**SCHEDULE 2**

**FORM 1**



**REPUBLIC OF NAURU**

**PARTNERSHIP ACT 2018**

**APPLICATION FORM FOR REGISTRATION OF PARTNERSHIP**

*[Section 10; Regulation 4]*

**To:** The Registrar of Partnerships  
Republic of Nauru

**NOTE:**

- (i) All partnerships are required to be registered with the Registrar of Partnerships under the Partnership Act 2018. This form consolidates the application forms under the Business Names Registration Act 2018, Business Licences Act 2017, the Partnership Act 2018 and the Revenue Administration Act 2014.
- (ii) All registered partnerships require and shall be issued a Certificate of Registration of Business Name, a Business Licence and Certificate of Partnership Registration under the Acts listed in point (i), upon the payment of the requisite fees.

**Application reference number: PR: ..... / 20....**

<b>PART 1: REGISTRATION OF PARTNERSHIP (Partnership Act 2018)</b>			
<b>Partnership Name</b>			
<b>Names of Partners</b>	<b>Date of joining the partnership</b>	<b>Residential address (if individual)</b>	<b>% of share in partnership</b>
<b>1.</b>			
<b>2.</b>			
<b>3.</b>			
<b>4.</b>			
<b>Phone / Email Contact of Partners</b>			
<b>General nature and purpose of the business</b>			
<b>Principal place of the business</b>			
<b>Copy of the Partnership agreement or deed</b>			
<b>Taxpayer Identification Number registration for the business</b>			
<b>Date of commencement of Partnership and a completion date if applicable</b>			

**Statement of assets and liabilities at the date of the registration (annually):**

.....  
.....  
.....  
.....

**PART 2: TIN REGISTRATION**

All partnerships require a Taxpayer Identification Number (TIN). Once registered, the TIN number for the partnership will not change. Note that the partnership may be required to lodge returns and be liable to tax under the *Business Tax Act 2016*. Please contact the Nauru Revenue Office for details.

**Partnership has a TIN number**  
(Mark by placing (x) in appropriate box)

Yes (insert no. below)

No

**TIN Number**

**PART 3: DECLARATION BY AUTHORISED PARTNER**

I, ..... (state name) of .....(address) and .....(state name) of .....(address), the partners of ..... (name of firm), do solemnly and sincerely declare that (set out matter declared, using numbered paragraphs if it is lengthy):

.....  
.....  
.....  
.....

And we make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Name (Partner 1): .....Signature:.....  
Date:.....

Name (Partner 2):.....Signature:.....  
Date:.....

Declared at.....this.....day of .....20.....

Before me:  
(Signature)  
(Title)

*NOTE: Any person making a false statement is guilty of an offence and is liable to imprisonment for 5 years.*

**PART 4: OFFICIAL PURPOSES ONLY**

- Application submitted by ..... (name of applicants) on ..... of ..... 20.....
- Identification sighted – driver’s licence / passport / other .....
- Application received by officer: .....
- Fee paid. Revenue receipt No: .....
- Name of the officer: .....
- Signature: .....
- Date: / / 20

**FORM 2**



**REPUBLIC OF NAURU**

**PARTNERSHIP ACT 2018**

*[Section 12(2); Regulation 5]*

**CERTIFICATE OF REGISTRATION OF PARTNERSHIP**

It is hereby certified that the firm has been registered by ..... in respect of the partnership, the general nature of which is to be carried on by *(names of partners)* at ..... *(principal place of business)* and ..... *(any other place / places of business)*.

Date: .....

Signed: .....

**Registrar of Partnerships**

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**FORM 3**



**REPUBLIC OF NAURU**

**PARTNERSHIP ACT 2018**

**APPLICATION FOR VARIATION OF PARTICULARS OF PARTNERSHIP**

*[Section 14(1); Regulation 6]*

**To:** The Registrar of Partnerships  
Republic of Nauru

We, ..... and..... hereby give notice of the following change in the partnership of our business carried under the registered partnership.

Former particulars	State reasons for change
<b>New particulars</b>	

We do solemnly and sincerely declare that (*set out matter declared, using numbered paragraphs if it is lengthy*):  
.....  
.....  
.....

And we make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Name (Partner 1): .....Signature:.....

Date:.....

Name (Partner 2):.....Signature:.....

Date:.....

Declared at.....this.....day of .....20.....

Before me:

(Signature)

(Title)

*NOTE: Any person making a false statement is guilty of an offence and is liable to imprisonment for 5 years.*

**FORM 4**



**REPUBLIC OF NAURU**

**PARTNERSHIP ACT 2018**

**APPLICATION FOR TRANSFER OF CERTIFICATE OF REGISTRATION OF PARTNERSHIP**

*[Section 16(2); Regulation 7]*

**To:** The Registrar of Partnerships  
Republic of Nauru

Name of partnership to be transferred	
---------------------------------------	--

<b>PART 1: TRANSFEROR</b>	
Full names of the partners of the firm	
Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality (if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Residential address:	
Contact address	
Email address	
Telephone number	
Taxpayer Identification Number	
Business name under which the business is or will be carried on	
Nature of business	
State the general nature of the business	
Principal place of business	
Any other place of business	
Date of commencement of the business	
Taxpayer Identification Number issued by Nauru Revenue Office	

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If any other business owned by the a partner ( <i>specify the business name or names</i> )	
<b>Note: To be filled by a foreign individual who is the owner of the business</b>	
Permanent address of the foreigner in the country of registration ( <i>applicable only to foreigners</i> )	
Taxpayer Identification Numbers in the foreign country ( <i>applicable only to foreigners</i> )	
<b>PART 2: TRANSFEREE</b>	
Full names of the partners of the firm	
Gender	
Usual residential address	
Correspondence address(if different from address of the business)	
Nationality ( if the nationality is not the nationality of origin, specify the nationality of origin)	
Date of Birth	
Residential address	
Contact address	
Email address	
Telephone number	
Taxpayer Identification Number (individual owner)	
Business name under which the business is or will be carried on	
Nature of business	
Principal place of business	
Any other place of business	
Date of commencement of the business	
Taxpayer Identification Number issued by Nauru Revenue Office	
If any other business owned by a partner ( <i>specify the business name or names</i> )	
<b>Note: To be filled by a foreign partner who is the owner of the business</b>	
Permanent address of the foreigner in the country of registration ( <i>applicable only to foreigners</i> )	
Taxpayer Identification Numbers in the foreign country ( <i>applicable only to foreigners</i> )	

**PART 3: DECLARATION**

We, ..... (state name) of .....(address) and .....(state name) of .....(address), the partners of ..... (name of firm), do solemnly and sincerely declare that (set out matter declared using numbered paragraphs if it is lengthy):

.....  
.....  
.....  
.....

We make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Signed by the person filing this form.....

Name of person filing this form:\*.....

Date:.....

Declared at.....this.....day of .....20.....

Before me:

(Signature)

(Title)

*NOTE: Any person making a false statement is guilty of an offence and is liable to imprisonment for 5 years.*

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**FORM 5**



**REPUBLIC OF NAURU**

**PARTNERSHIP ACT 2018**

**APPLICATION FORM FOR DUPLICATE COPY OF CERTIFICATE OF PARTNERSHIP**

*[Section 17(1); Regulation 8]*

**To:** The Registrar of Partnerships  
Republic of Nauru

We, ..... (state name) of .....(address) and .....(state name) of .....(address), the partners of ..... (name of firm), hereby request for a duplicate copy of certificate of partnership.

And we make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Name (Partner 1): .....Signature:.....  
Date:.....

Name (Partner 2):.....Signature:.....  
Date:.....

Declared at.....this.....day of .....20.....

Before me:  
(Signature)  
(Title)

*NOTE: Any person making a false statement is guilty of an offence and is liable to imprisonment for 5 years.*

• **OFFICIAL PURPOSES ONLY**

- Application submitted by ..... (name of applicants) on ..... of .....20.....
- Identification sighted – drivers licence / passport / other .....
- Application received by officer: .....
- Fee paid. Revenue receipt No: .....
- Name of the officer: .....
- Signature: .....
- Date: / / 20

**FORM 6**



**REPUBLIC OF NAURU**

**PARTNERSHIPACT 2018**

**ANNUAL RETURN**

*[Section 18(1)(d); Regulation 9]*

To: The Registrar of Partnerships  
Republic of Nauru

**Note for completing this form:**

- *If there is insufficient space in the form or not enough boxes, use an additional page and attach it to the form.*

<b>PART 1: PARTNERSHIP DETAILS</b> <i>[Provide the following details of the partnership to which this annual return relates]</i>	
Firm name	
Full names of the partners of the firm	
Registration number	
Registered or principal address	
Any changes in the previous 12 months to any of the above details?	
<b>PART 2: TRANSFER OF FIRM NAME</b> <i>[Complete this section if in the previous 12 months the business name was transferred by the registrants to a new person]</i>	
Former partner	
Full name	
Nationality	
Registered or principal address	
Email address	
Telephone number	
Date ceased to be partner	
New partner	
Full name	
Nationality	
Registered or principal address	
Email address	
Telephone number	
Date of joining firm	
<b>PART 3: VARIATION OF PARTICULARS</b> <i>[Complete this section if the particulars of the business name in the previous 12 months had been varied/</i>	
<b>Few particulars</b>	
<b>New particulars</b>	

<b>PART 4: CHANGE IN BENEFICIAL OWNER</b> <i>[Complete this section if in the previous 12 months a person has ceased to be or has become, a beneficial owner in a partnership]</i>	
<b>Former beneficial owner</b>	
Full name	
Nationality	
Gender	
Residential or business address	
Email address	
Telephone number	
Date ceased to be beneficial owner*	
<i>*A person ceases to be a beneficial owner when the person loses or disposes of rights that conferred ultimate effective control over the trust.</i>	
<b>New beneficial owner</b>	
Full name	
Nationality	
Date of birth	
Gender	
Residential or business address	
Email address	
Telephone number	
Date became beneficial owner*	
<i>*A person becomes a beneficial owner when the person acquires rights that confer ultimate effective control over the trust.</i>	
<b>PART 5: CHANGE IN NATURE OF BENEFICIAL OWNER INTEREST*</b>	
- Complete this section if in the previous 12 months the beneficial ownership interest of a beneficial owner has changed (for example, it was previously not ascertainable but has become ascertainable, or has increased or decreased)*	
- Do not use this section if there has been a change in beneficial owner—use Part 6	
Nature of change of beneficial owner interest	
<b>Beneficial owner</b>	
Full name	
Nationality	
Date of birth	
Gender	
Residential or business address	
Email address	
Telephone number	
<b>PART 6: CHANGES IN NAME, ADDRESS, OR OTHER CONTACT DETAILS</b>	
<i>Complete this section if in the previous 12 months there has been a change in the name, address, or other contact details of a current partner, beneficiary, or beneficial owner that have previously been notified in a notice of trust or annual return*</i>	

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Name	
Position	
Address or other contact details	

**PART 7: DOCUMENTS**

Attach a copy of the following documents to this form:

- (a) Section 45 records; and
- (b) annual financial account.

**PART 8: DECLARATION**

We, ..... (state name) of .....(address) and .....(state name) of .....(address), the partners of ..... (name of firm), do solemnly and sincerely declare that (set out matter declared using numbered paragraphs if it is lengthy):

.....  
 .....  
 .....

And we make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declarations Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Signed by the partners of firm: ..... (partner 1)  
 .....(partner 2)

Name of person filing this form: \*.....

Declared at.....this.....day of .....20.....

Before me:

(Signature)

(Title)

*NOTE: Any person making a false statement is guilty of an offence and is liable to imprisonment for 5 years.*

**SCHEDULE 3**

**PARTNERSHIP ACT 2018**

**Partnership (Forms and Fees) Regulations 2021**

**Fees**

*[Regulation 10]*

	<b>Nature of application</b>	<b>Provision</b>	<b>Fee</b>
1	Inspection of the Register	Section 7(3)	\$20
2	For a certified copy of an entry in the Register of Partnerships	Section 7(3)	\$25
3	Application for registration of partnership	Section 10(e)	NIL
4	Transfer of a certificate of registration of partnership	Section 16(2)	\$50
5	Duplicate copy of lost or destroyed certificate of registration of partnership	Section 17(1)	\$50