



**REPUBLIC OF NAURU
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G.N.No. 179/2023

EMPLOYMENT AND SERVICES TAX (AMENDMENT TO SCHEDULE) REGULATIONS 2023

SL No. 3 of 2023

Notified: 10th February, 2023

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The Cabinet makes the following Regulations under Section 29 of the *Employment and Services Tax Act 2014*:

1 Citation

These Regulations may be cited as the *Employment and Services Tax (Amendment to Schedule) Regulations 2023*.

2 Commencement

These Regulations are deemed to have commenced on 1 July 2022.

3 Amendment of the *Employment and Services Tax Act 2014*

These Regulations amend the *Employment and Services Tax Act 2014*.

4 Amendment of Schedule

The Schedule is amended by:

- (a) deleting paragraph (1) and substituting the following:

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

- (a) for a monthly pay period:

Monthly Employment Income	Rate
\$0 – \$9,240	0%
Above \$9,240	20%

- (b) for a fortnightly pay period:

Fortnightly Employment Income	Rate
\$0 – \$4,257	0%
Above \$4,257	20%

- (c) for a weekly pay period:

Weekly Employment Income	Rate
\$0 – \$2,129	0%
Above \$2,129	20%

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(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).'; and

(b) deleting paragraph (3) and substituting the following:

'(3) The rates of services tax applicable to a resident individual are:

(a) for a monthly payment period:

Monthly Services Income	Rate
\$0 – \$9,240	0%
Above \$9,240	20%

(b) for a fortnightly payment period:

Fortnightly Services Income	Rate
\$0 – \$4,257	0%
Above \$4,257	20%

(c) for a weekly payment period:

Weekly Services Income	Rate
\$0 – \$2,129	0%
Above \$2,129	20%'