



REPUBLIC OF NAURU

# TRUSTS (FORMS AND FEES) REGULATIONS 2018

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SL No. 34 of 2018

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Notified: 11<sup>th</sup> January 2019

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Cabinet makes the following Regulations under section 34 of the *Trusts Act 2018*:

**1 Citation**

These Regulations may be cited as the *Trusts (Forms and Fees) Regulations 2018*.

## **2 Commencement**

These Regulations come into effect on 15 January 2019.

## **3 Application for registration of a registrable trust**

- (1) For the purpose of section 13 of the Act, the form for an application for registration of a registrable trust is set out in Form 1 of Schedule 1.
- (2) The application for registration of a registrable trust shall contain the following information and documents:
  - (a) the full name, business or residential address, nationality if a natural person, and contact details including email address of each of:
    - (i) the settlor;
    - (ii) the trustees;
    - (iii) the beneficiaries to the extent that they are known or ascertainable;
    - (iv) the protector of a trust;
    - (v) Tax Identification Number issued under the Revenue Administration Act 2014 for the trust for the purposes of the business; and
    - (vi) Tax Identification Number issued to the beneficiaries, settlor(s) and trustees if available;
    - (vii) any person or persons who is or are beneficial owner or owners of the trust;
  - (b) the trust deed or other document evidencing the creation of the trust;
  - (c) any document amending the trust deed or founding document;
  - (d) the full name, business or residential address, and contact details including email address of the person filing the application for a registrable trust; and
  - (e) the nature and extent where ascertainable of the interest of any person who is a beneficial owner under the trust.

## **4 Certificate of registration of Trust**

For the purpose of section 14(b) of the Act, the Registrar shall issue a certificate of registration of the Trust as set out in Form 2 of Schedule 1.

**5 Annual returns to be filed**

For the purpose of section 15 of the Act, the prescribed form for the annual return to be filed by the trustees of a registered trust is set out in Form 3 of Schedule 1.

**6 Records in the Register**

For the purpose of section 19(2) of the Act, the Registrar shall keep and maintain the records as set out in Form 4 of Schedule 1.

**7 Change or variation of trustee or annual return**

For the purpose of section 21(1)(a) of the Act, the prescribed form for change or variation of particulars of a trustee or annual return is set out in Form 5 of Schedule 1.

**8 Fees**

The fees payable under the Act are set out in Schedule 2.



## SCHEDULE 1

### FORM 1 REPUBLIC OF NAURU

#### TRUSTS ACT 2018

(Section 12; Regulation 3)

#### Application for registration of a registrable trust

Registrar of Trusts  
Department of Justice and Border Control  
Government Offices, Yaren District  
**Republic of Nauru**

**Notes for completing this form:**

- 1** If there is not sufficient space in the form or not enough boxes, use an additional page and attach it to the form.
- 2** If the details to be provided relate to a corporate entity and there is no separate box, for "Full name" state the full legal name of the entity and for "Nationality" state the jurisdiction of incorporation.

#### 1. Details of trust

Provide the following details for the trust:

Name of trust	
Contact address	
Email address	
Telephone number	
Date created	
Tax identification number	

#### 2. Details of settlor

Provide the following details for the settlor:\*

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Tax Identification Number (if any)	

\* If the settlor is deceased, provide the full name and nationality only.

### 3. Details of trustees who are individuals

Provide the following details for each of the trustees who are individuals:

#### Trustee 1

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Date appointed	
Tax Identification Number	

#### Trustee 2

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Date appointed	
Tax Identification Number	

#### Trustee 3

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Date appointed	
Tax Identification Number	

### 4. Details of corporate trustee

If a trustee is a corporate entity, provide the following details:

Full legal name	
Jurisdiction of incorporation	
Date of incorporation	
Business address	
Email address	
Telephone number	
Date appointed	
Tax Identification Number	

### 5. Details of protector of a trust who is an individual (if any)

Full name	
Nationality	
Residential or business address	

Email address	
Telephone number	
Date appointed	
Tax Identification Number (if any)	

**6. Details of a corporate protector (if any)**

Full legal name	
Jurisdiction of incorporation	
Date of incorporation	
Business address	
Email address	
Telephone number	
Date appointed	
Tax Identification Number	

**7. Details of beneficiaries (trust that is not a purpose or charitable trust)**

If the trust is not a purpose or charitable trust, provide the following details for each beneficiary who is known or ascertainable:

Beneficiary 1

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Tax Identification Number	

Beneficiary 2

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Tax Identification Number	

Beneficiary 3

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Tax Identification Number	

***If beneficiary is a minor, provide the following details:***

Full name	
Nationality	
Residential address	
Age and date of birth	

Date when minor attains age of majority	
Full names of minor's parents/legal guardian	
Telephone number of minor's parents/legal guardian	
Email addresses of minor's parents/legal guardian	

**8. Details of purpose and recipients of distributions (purpose or charitable trust only)**

If the trust is a purpose or charitable trust, state the purpose of the trust and provide the following details for each person who has received a distribution from the trust:

Purpose

--

Recipient 1

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Tax Identification Number (if any)	

Recipient 2

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Tax Identification Number (if any)	

**9. Details of beneficial owner**

Provide the following details for a person who is a beneficial owner under the trust:

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Nature and extent of interest*	
Tax Identification Number	

\*If ascertainable. The beneficial owner means a natural person exercising ultimate effective control over the trust.

## 10. Documents

Attach a copy of the following documents to this form:

- the deed of trust or other document creating the trust;
- any document that has amended the deed of trust or other document creating the trust; and
- for each trustee that is a corporate entity, the certificate of incorporation.

## 11. Declaration

I/We .....(state name) of .....(address), .....(occupation), do solemnly and sincerely declare that (set out matter declared using number paragraph if it is lengthy):

And I/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 trustee/trustees.....

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 liable to imprisonment for 5 years.**

\*If the person filing this form is not the settlor or a trustee of the trust, you must provide the following details for that person:

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number:	
Tax identification number (if any)	



**FORM 2**  
**REPUBLIC OF NAURU**  
**TRUSTS ACT 2018**

*(Section 14(b), Regulation 4)*

**Certificate of Registration of Trust**

I hereby certify that the Trust described below has been duly registered under the Trusts Act 2018:

Name of registered Trust:.....

Certificate issued to:.....

This Certificate of registration of the trust is issued on the .....day of.....20...

Signature: .....

*(Registrar of Trusts)*

Date: .....

**FORM 3**

**REPUBLIC OF NAURU**

(Section 15; Regulation 5)

**TRUSTS ACT 2018**

**Annual return for registered trust**

Registrar of Trusts  
Department of Justice and Border Control  
Government Offices, Yaren District  
**Republic of Nauru**

**Notes for completing this form:**

- 1 *If there is not sufficient space in the form or not enough boxes, use an additional page and attach it to the form.*
- 2 *If the details relate to a corporate entity and there is no separate box, for "Full name" state the full legal name of the entity and for "Nationality" state the jurisdiction of incorporation.*

**1. Identity of trust**

Provide the following details of the registered trust to which this annual return relates:

Name of trust		
Registration number		N/A
Contact address		
Email address		
Telephone number		
Tax Identification Number		

If any of the above details have changed in the previous 12 months place a tick in the column on the right.

**2. Change in individual trustee or protector**

Complete this section if in the previous 12 months an individual has ceased to be a trustee or has been appointed a trustee:

Former trustee

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Date ceased to be trustee	
Tax Identification Number	

New trustee

Full name	
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Nationality	
Residential or business address	
Email address	
Telephone number	
Date appointed	
Tax Identification Number	

### 3. Change in corporate trustee

Complete this section if in the previous 12 months a corporate entity has ceased to be a trustee or has been appointed a trustee:

#### Former corporate trustee

Full legal name	
Address of registered office	
Business address	
Jurisdiction of incorporation	
Date of incorporation	
Email address	
Telephone number	
Date ceased to be trustee	
Tax Identification Number	

#### New corporate trustee

Full legal name	
Address of registered office	
Business address	
Jurisdiction of incorporation	
Date of incorporation	
Email address	
Telephone number	
Date appointed	
Tax Identification Number	

### 4. Change in beneficiary (trust that is not a purpose or charitable trust only)

Complete this section if:

- the trust is not a purpose or charitable trust; and
- in the previous 12 months a person:
  - has ceased to be a beneficiary; or
  - has become a beneficiary:

#### Former beneficiary

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Date ceased to be beneficiary*	
Tax Identification Number (if any)	

- A person ceases to be a beneficiary when the person ceases to be entitled to an interest in the trust.

New beneficiary

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Date became beneficiary*	
Tax Identification Number (if any)	

- A person becomes a beneficiary when a person not previously so entitled becomes entitled to an interest in the trust.

**5. Change in purpose or new recipients of distributions (purpose or charitable trust only)**

Complete this section if:

- the trust is a purpose or charitable trust; and
- in the previous 12 months:
  - the purpose of the trust has changed; or
  - the trust has made a distribution to a person who had not previously received a distribution from the trust:

New or amended purpose:

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New recipient 1

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Tax Identification Number	

New recipient 2

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Tax Identification Number	

**6. Change in beneficial owner**

Complete this section if in the previous 12 months a person has ceased to be, or has become, a beneficial owner under the trust:

Former beneficial owner

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Date ceased to be beneficial owner*	
Tax Identification Number	

- A person ceases to be a beneficial owner when the person loses or disposes of rights that conferred ultimate effective control over the trust.

New beneficial owner

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Date became beneficial owner*	
Tax Identification Number	

- A person becomes a beneficial owner when the person acquires rights that confer ultimate effective control over the trust.

**7. Change in nature of beneficial owner interest**

Complete this section if in the previous 12 months the beneficial owner interest of a beneficial owner has changed (for example, it was previously not ascertainable but has become ascertainable, or has increased or decreased):\*

Nature of change in beneficial owner interest:

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Beneficial owner

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Tax Identification Number (if any)	

**\*Do not use this section if there has been a change in beneficial owner—use section 6.**

**8. Changes in name, address, or other contact details**

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 trustee, beneficiary, or beneficial owner that have previously been notified in a notice of trust or annual return:\*

Name	Position (trustee, beneficiary, beneficial owner)	Change in name, address or other contact details


**\*Do not use this section if there has been a change in trustee, beneficiary or beneficial owner—use the appropriate section above.**

**9. Documents**

Attach a copy of the following documents to this form:

- (a) if in the previous 12 months the deed of trust or other document has been amended, the amending document;
- (b) for each new trustee that is a corporate entity, the certificate of incorporation.

**10. Declaration**

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

And I/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 trustee/trustees.....

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 liable to imprisonment for 5 years.**

\*If the person filing this form is not the settlor or a trustee of the trust, provide the following details for that person:

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Tax Identification Number (if any)	

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**FORM 4**  
**TRUSTS ACT 2018**

*(Section 19(2) and Regulations 6)*

**REGISTER FOR TRUST**

Trust	Trustee	Nauru Trust Number(NTN)	Tax Identification Number of the Trust

**FORM 5**  
**TRUSTS ACT 2018**

*(Section 21, Regulation 7)*

**CHANGE OR VARIATION OF PARTICULARS**

To: *The Registrar of Trusts, Nauru*

I/We \_\_\_\_\_ and ( \_\_\_\_\_ ) apply for the following change or variation in the particulars of the Trust.

Trust Name	
Nauru Trust Number (NTN )	

**1. Change or variation in individual trustee or protector**

Complete this section if in the previous 12 months an individual has ceased to be a trustee or has been appointed a trustee:

Former trustee

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Date ceased to be trustee	
Tax Identification Number	

New trustee

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Date appointed	
Tax Identification Number	

**2. Change or variation in corporate trustee**

Complete this section if in the previous 12 months a corporate entity has ceased to be a trustee or has been appointed a trustee:

Former corporate trustee



Full legal name	
Address of registered office	
Business address	
Jurisdiction of incorporation	
Date of incorporation	
Email address	
Telephone number	
Date ceased to be trustee	
Tax Identification Number	

New corporate trustee

Full legal name	
Address of registered office	
Business address	
Jurisdiction of incorporation	
Date of incorporation	
Email address	
Telephone number	
Date appointed	
Tax Identification Number	

**3. Change or variation in beneficiary (trust that is not a purpose or charitable trust only)**

Complete this section if:

- the trust is not a purpose or charitable trust; and
- in the previous 12 months a person:
  - has ceased to be a beneficiary; or
  - has become a beneficiary:

Former beneficiary

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Date ceased to be beneficiary*	
Tax Identification Number (if any)	

- A person ceases to be a beneficiary when the person ceases to be entitled to an interest in the trust.

New beneficiary

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Date became beneficiary*	
Tax identification number (if any)	

- A person becomes a beneficiary when a person not previously so entitled becomes entitled to an interest in the trust.

**4. Change or variation in purpose or new recipients of distributions (purpose or charitable trust only)**

Complete this section if:

- the trust is a purpose or charitable trust; and
- in the previous 12 months:
  - the purpose of the trust has changed; or
  - the trust has made a distribution to a person who had not previously received a distribution from the trust:

New or amended purpose:

--

New recipient 1

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Tax Identification Number	

New recipient 2

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Tax Identification Number	

**5. Change in beneficial owner**

Complete this section if in the previous 12 months a person has ceased to be, or has become, a beneficial owner under the trust:

Former beneficial owner

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Date ceased to be beneficial owner*	
Tax Identification Number	

- A person ceases to be a beneficial owner when the person loses or disposes of rights that conferred ultimate effective control over the trust.

New beneficial owner

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Date became beneficial owner*	
Tax Identification Number	

- A person becomes a beneficial owner when the person acquires rights that confer ultimate effective control over the trust.

**6. Change in nature of beneficial owner interest**

Complete this section if in the previous 12 months the beneficial owner interest of a beneficial owner has changed (for example, it was previously not ascertainable but has become ascertainable, or has increased or decreased):\*

Nature of change in beneficial owner interest:

--

Beneficial owner

Full name	
Nationality	
Residential or business address	
Email address	
Telephone number	
Tax Identification Number (if any)	

**\*Do not use this section if there has been a change in beneficial owner—use section 6.**

**7. Changes in name, address, or other contact details**

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 trustee, beneficiary, or beneficial owner that have previously been notified in a notice of trust or annual return:\*

Name	Position (trustee, beneficiary, beneficial owner)	Change in name, address or other contact details

**\*Do not use this section if there has been a change in trustee, beneficiary or beneficial owner—use the appropriate section above.**

**Declaration**

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

And I/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: .....

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

\*If the person filing this form is not owner of the business provide the following details for that person:

Full name	
Nationality	
Date of birth	
Gender	
Residential or business address	
Email address	
Telephone number	



## SCHEDULE 2

### FEES

<b>Provision</b>	<b>ITEM</b>	<b>FEES</b>
Section 9; Regulation 3	Filing an application for a registrable trust	\$ 200
Section 15; Regulation 5	Filing an annual return	Nil
Section 21; Regulation 7	Application for change or variation of trustees or annual return	\$100