



REPUBLIC OF NAURU

EMPLOYMENT AND SERVICES TAX (AMENDMENT TO SCHEDULE) REGULATIONS 2021

SL No. 3 of 2021

Notified: 24th March 2021

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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 2021*.

2 Commencement

These Regulations come into effect on the day they are notified in the Gazette.

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 of the Act is omitted and substituted with the following:

SCHEDULE

[Sections 11 and 12]

RATES OF TAX

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

(a) for a monthly pay period:

Monthly Employment Income	Rate
\$0 - \$8,400	0%
Above \$8,400	20%

(b) for a fortnightly pay period:

Fortnightly Employment Income	Rate
\$0 - \$3,870	0%
Above \$3,870	20%

(c) for a weekly pay period:

Weekly Employment Income	Rate
\$0 - \$1,935	0%
Above \$1,935	20%