



REPUBLIC OF NAURU

EMPLOYMENT AND SERVICES TAX ACT 2014

Employment and Services (Tax Exemption) Notice 2018

SL No. 17 of 2018

Notified: 25th June 2018

Cabinet, acting in accordance with powers vested by section 13(1)(d) of the Employment and Services Tax Act 2014, hereby notifies the public of the following:

1. Title

This Notice may be cited as the *Employment and Services (Tax Exemption) Notice 2018*.

2. Commencement

This Notice commences on 1 July 2018.

3. Repeal of Employment and Services (Tax Exemption) Notice 2016

The *Employment and Services (Tax Exemption) Notice 2016* is repealed by this Notice.

4. Exempt income of non-resident individual who is an expatriate employee or independent service provider of the Republic

The following is an exempt income:

- (a) an amount less than \$20,000 per annum of employment income of a non-resident individual who is employed by the Republic as an expatriate employee; and
- (b) an amount less than \$20,000 of service fees earned by any independent expatriate individual service provider providing service to the Republic.

5. Rate of tax applicable to non-resident individual expatriate employee or independent service provider of the Republic