



REPUBLIC OF NAURU

TRUSTS (FORMS AND FEES) REGULATIONS 2018

SL No. 34 of 2018

Notified: 11th 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	