



REPUBLIC OF NAURU

REVENUE ADMINISTRATION (AMENDMENT) NO. 3 BILL 2016

No. 50 of 2016

A Bill for an Act to amend the Revenue Administration Act 2014

Certified: []

Table of Contents

1	SHORT TITLE	1
2	COMMENCEMENT	1
3	AMENDMENT OF REVENUE ADMINISTRATION ACT 2014.....	1
4	AMENDMENT OF SECTION 3.....	1
5	AMENDMENT OF SECTION 9	2
6	AMENDMENT OF SECTION 28	2
7	AMENDMENT OF SECTION 37	2
8	AMENDMENT OF SECTION 46	2
9	AMENDMENT OF SECTION 59	2
10	AMENDMENT OF SECTION 61	3
11	INSERT NEW SECTION 66A	3
12	AMENDMENT OF SCHEDULE 2	3

Enacted by the Parliament of Nauru as follows:

1 Short title

This Act may be cited as the *Revenue Administration (Amendment) No. 3 Act 2016*.

2 Commencement

This Act commences upon certification by the Speaker.

3 Amendment of Revenue Administration Act 2014

The Revenue Administration Act 2014 is amended by the provisions of this Act.

4 Amendment of section 3

Section 3 is amended by:

- (a) omitting the current definition of **'Revenue Office'** and substituting with the following:

'Revenue Office' means the Nauru Revenue Office established within the Ministry of Finance;

- (b) inserting the words 'and includes a monthly summary required to be filed under section 6(2) of the Telecommunications Service Tax Act 2009' at the end of the definition of **'self-assessment return'**;

- (c) inserting the words 'other than a self-assessment' at the end of paragraph (a) of the definition of **'tax decision'**;

- (d) omitting the current definition of **'tax return'** and substituting with the following:

'tax return' means a return required to be filed under a tax law and includes the following:

- (a) an annual withholding tax summary required to be filed under section 25 of the *Employment and Services Tax Act 2014* or section 44 of the *Business Tax Act 2016*;
- (b) a monthly summary required to be filed under section 6(2) of the *Telecommunications Service Tax Act 2009*.