



REPUBLIC OF NAURU

# EMPLOYMENT AND SERVICES TAX (AMENDMENT TO SCHEDULE) REGULATIONS 2020

---

SL No. 17 of 2020

---

Notified: 17<sup>th</sup> July 2020

## Table of Contents

1	Citation .....	2
2	Commencement.....	2
3	Amendment of the Employment and Services Tax Act 2014 .....	2
4	Amendment of Schedule.....	2
5	Transition.....	4

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 2020*.

**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 deleted and substituted with the following:

**SCHEDULE**

*Section 11 and 12*

**RATES OF TAX**

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

(a) for a monthly pay period:

<b>Monthly Employment Income</b>	<b>Rate</b>
\$0 - \$8,400	0%
Above \$8,400	20%

(b) for a fortnightly pay period:

<b>Fortnightly Employment Income</b>	<b>Rate</b>
\$0 - \$3,870	0%
Above \$3,870	20%

(c) for a weekly pay period:

<b>Weekly Employment Income</b>	<b>Rate</b>
\$0 - \$1,935	0%
Above \$1,935	20%