



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: []

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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*.