



REPUBLIC OF NAURU

Revenue Administration Bill

Bill No. 15 of 2014

A Bill for an Act to provide for uniform procedural rules for the administration of the tax laws of Nauru and for related purposes

Certified on [] 2014

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REPUBLIC OF NAURU

Revenue Administration Act

Act No. [] of 2014

An Act to provide for uniform procedural rules for the administration of the tax laws of Nauru and for related purposes

Certified on [] 2014

Enacted by the Parliament of Nauru as follows:

PART 1 - PRELIMINARY MATTERS

1 Short title

This Act may be cited as the *Revenue Administration Act 2014*.

2 Commencement

- (1) Subject to subsection (2), this Act commences on 1 October 2014.
- (2) Division 1 of Part 3 commences on the date that notice of the Act appears in the Gazette.

3 Definitions

- (1) In this Act, unless the context otherwise requires:

'advance assessment' means an advance assessment made under section 20;

'agency tax' means a tax, duty, fee, charge, or other sum listed in Schedule 1;

'amended assessment' means an amended assessment made under section 21;

'appealable decision' means:

- (a) an objection decision;