



**REPUBLIC OF NAURU  
GOVERNMENT GAZETTE  
PUBLISHED BY AUTHORITY  
EXTRAORDINARY**

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No. 538

13<sup>th</sup> November, 2025

Nauru

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G.N.No. 1389/2025

**EMPLOYMENT AND SERVICES TAX ACT 2014**

**NOTICE OF EXEMPTION FROM TAX**

[Section 13(1)(d)]

Notice is hereby given that, in accordance with Section 13(1)(d) of the *Employment and Services Tax Act 2014*, the income of the CHEC Contractor engaged for the China Aid Project – Sports Complex, has been exempted, and such exemption has received the concurrence of the Cabinet, as confirmed in the Cabinet resolution dated 12<sup>th</sup> November 2025.

Dated this 13<sup>th</sup> day of November, 2025

.....

**ANDY CAIN**

**ACTING SECRETARY FOR FINANCE**

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No. 538

13<sup>th</sup> November, 2025

Nauru

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G.N.No. 1390/2025

**BUSINESS TAX ACT 2016**

**NOTICE OF EXEMPTION FROM TAX**

[Section 18(1)(d)]

Notice is hereby given that in accordance with Section 18(1)(d) of the *Business Tax Act 2016*, the income of the CHEC Contractor engaged for the China Aid Project – Sports Complex, has been exempted and such exemption has received the concurrence of the Cabinet as confirmed in the Cabinet resolution dated 12<sup>th</sup> November 2025.

Dated this 13<sup>th</sup> day of November, 2025

.....  
**ANDY CAIN**  
**ACTING SECRETARY FOR FINANCE**

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