



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

No. 91

9th May, 2023

Nauru

G.N.No. 503/2023

BUSINESS TAX ACT 2016

[Section 18(1)(d)(iii)]

NOTICE OF EXEMPTION FROM TAX

Pursuant to Section 18(1)(d)(ii) of the *Business Tax Act 2016*, the Cabinet concurred in writing on the 28th of April 2023 that the interest payments due to be received by Halo Alpha LP under the Loan Agreement between Nauru Leasing 33003 Corporation (as Borrower), Nauru Air Corporation (as Guarantor) and Halo Alpha LP (as initial Lender and Security Trustee), are exempt income.

DATED this 9th day of May 2023.

**OPHELIA CALEB
SECRETARY TO CABINET**
