REPUBLIC OF NAOERO
GOVERNMENT GAZETTE
PUBLISHED BY AUTHORITY
EXTRAORDINARY

No. 365 | 23rd October, 2026 | Naoero

G.N.No. 1128/2026

EMPLOYMENT AND SERVICES TAX ACT 2014

NOTICE OF EXEMPTION FROM TAX FOR CONTRACTS UNDER ADB GRANT 0970-NAU: NAURU SUSTAINABLE AND RESILIENT URBAN DEVELOPMENT PROJECT CW-01 WATER SUPPLY WORKS, CW-02 SANITATION AND SOLID WASTE WORKS AND CS-02 SUPERVISION CONSULTANT FOR WATER SUPPLY, SANITATION AND SOLID WASTE WORKS

(Section 13)

SL No. 39 of 2026

Notice is hereby given that, in accordance with Section 13 of the *Employment and Services Tax Act 2014*, the income derived from contracts entered into for the purpose of the ADB Grant 0970-NAU: Nauru Sustainable and Resilient Urban Development Project's key procurement packages including CW-01 Water Supply Works, CW-02 Sanitation and Solid Waste Works and CS-02 Supervision Consultant for Water Supply, Sanitation and Solid Waste Works have been exempted from tax and such exemption has received the concurrence of the Cabinet as confirmed in the Cabinet resolution dated Tuesday, 7th August, 2026.

Dated this 10th day of September, 2026

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DAMON ADEANG

ACTING SECRETARY FOR FINANCE