



*Republic of Nauru*

*Office of the President*

**RATIFICATION**

**WHEREAS** the *Convention on Mutual Administrative Assistance in Tax Matters*, done at Strasbourg on 25 January 1988, as amended by the *Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters*, done at Paris on 27 May 2010 was signed on behalf of the Government of Nauru.

**NOW THEREFORE** I, Hon.David Adeang, M.P, Acting President and Acting Minister for Foreign Affairs declares that the Government of Nauru ratifies the Convention and undertakes faithfully to perform and carry out its provisions.

**IN WITNESS WHEREOF**, I have signed this instrument of ratification at Nauru on *2<sup>nd</sup>*.....day of May 2016.

  
Hon.David Adeang, M.P.  
Acting President and Acting Minister for Foreign Affairs and Trade



Nauru ratifies the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol Amending the Convention on Mutual Administrative Assistance in Tax Matters with the following notifications:

### **Notifications**

#### **ANNEX A – Existing taxes to which the Convention shall apply:**

*Article 2, paragraph 1.a.i:*

- Employment and Services Tax
- Business Tax (Including: Business Profit Tax, Small Business Tax, Non Resident Tax and International Transportation Business Tax)

*Article 2, paragraph 1.b.iii.D:*

- Telecommunication Services Tax

*Article 2, paragraph 1.b.iii.E:*

- Motor Vehicle Tax

*Article 2, paragraph 1.b.iii.G:*

- Fisheries Tax
- Nauru Phosphate Royalty Levy/Tax
- Civil Aviation Fees/Tax

#### **ANNEX B – Competent authority:**

The Minister of Finance or his authorised representative.