



Nauru Bulletin

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29 September 2017

Nauru refugees head to US

The first group of refugees from Nauru to be resettled in the United States under the U.S –Australia refugee program departed this week, 27 September.

The 29 refugees comprising four families and single adults will be assigned to a U.S based resettlement agency that will assist in providing a safe, decent and clean housing.

The agency will also assist refugees enrol in employment services, provide support to enrol and register children into schools, assist in the access to health services required and help seek financial support. These services may continue up to 90 days.

The resettlement is being funded and supported by the Governments of Australia and the United States.

A farewell reception for the group was

hosted by the Government of Nauru on Monday 25 September.

Acting Minister for Multicultural Affairs Charmaine Scotty describes the experience as a shared journey.

“For several years we have lived together as neighbours, as friends, as acquaintances and as family as we have waited together for a durable solution. Your journey has in part been our journey.

“We have grown together and Nauru’s cultural diversity has been enriched by you, our friends.

“Distance should not sever these ties. Nauruans have opened up their homes and shared their lives with you. We know that island living is a humble one, but trust that our generosity, our hospitality and our pleasant island has made your experience on Nauru a positive one.

“Ladies and Gentlemen boys and girls we have now reached the part of our journey where we must part our ways. This parting is one which although laced with some sadness, is filled with hope, happiness and excitement as you start a new life,” Minister Scotty said.

Acting Secretary for Multicultural Affairs Berilyn Jeremiah said the event was successful.

“It was an emotional event. The refugees had little to say but their actions expressed their happiness and gratitude about the resettlement arrangements and were very grateful for the Nauruan farewell reception. They came round hugging us (department and government staff), shaking hands and thanking us during the reception. One of them said that she will take good memories of Nauru.”

[Cont pg 2...]

Police remembrance day

A Remembrance Day service was conducted at the Orro Congregational Church today (29 September) to honour members of the police service.

Reverend and Chaplain of the Nauru Police Force opened the service with a prayer followed by the flag march.

His Excellency President Baron Waqa read a statement honouring members of the police force.

“Today we honour our men and women in uniform, our men and women who served in the Nauru Police Force past and present... especially to those that have lost their lives in the line of duty,” President Waqa said.

His Excellency highlighted with distinction the NPFs contribution to peace-keeping with the Regional Assistance Mission to the Solomon Islands (RAMSI).

President Waqa added that the Nauru Government will continue to assist the NPF gain the necessary tools to implement their duties effectively.

“My government will continue to provide the necessary tools and equipment for our men and women in uniform, so that they can carry out their duties efficiently.”



Nauru Police officers commemorate Police day at Orro Congregational Church

His Excellency closed by acknowledging the contributions of the Australian Federal Police for capacity building and the Taiwan embassy for reinstating the police brass band•

Nauru revenue takes top award

[Contributed by NRO]

The Nauru Revenue Office (NRO) received the top award in recognition of its revenue administration policy and reforms at the Pacific Islands Tax Administrators Association (PITAA) Conference held in Apia Samoa, 13-15 September.

The NRO received the top of three awards presented at a dinner hosted by the Pacific Financial Technical Assistance Centre (PFTAC) on 14 September.

The award was accepted by Nauru's Deputy Secretary for Revenue Terry Greenwood on behalf of NRO.

Mr Greenwood said it was a significant achievement for NRO to be selected from the 16 PITAA PIC members as the top achiever in the Pacific region.



Nauru Revenue receive top award for revenue administration policy and administration reforms at regional conference

PFTAC is an International Monetary Fund (IMF) regional technical assistance centre, and represents a collaborative venture between the IMF, the member countries, and bilateral donor partners, with the goal to strengthen the institutional capacity of Pacific countries to design and implement sound macroeconomic and financial policies.

As an initiative under the National Sustainable Development Strategy (NSDS), Nauru introduced the first ever taxation reforms in 2014, with the introduction of a Revenue Administration Act and an Employment & Services Tax Act, followed by a Business Tax Act in 2016.

Deputy Secretary Greenwood highlighted that the award indicates that NRO is on track in achieving its Mission Statement to 'collect revenues owing to the government in a timely manner, whilst promoting voluntary compliance by applying the various legislative codes and adopting best practice models relative to the administration of Revenue.'

Mr Greenwood said the award was made possible through the continued commitment of both the Nauru Government and NRO staff to the successful implementation of the new taxation reforms in Nauru.

Assistance is provided to 16 Pacific Island Countries (PICs) - the Federated States of Micronesia (FSM), Fiji, Kiribati, Nauru, Palau, Papua New Guinea (PNG), Republic of the Marshall Islands (RMI), Samoa, Solomon Islands, Timor-Leste, Tonga, Tuvalu and Vanuatu, plus the Cook Islands, Niue and Tokelau•

Nauru refugees head to US (cont'd)

[...from pg 1]

The refugees were presented gifts on behalf of the Government of Nauru and the people of Nauru by the Acting President Aaron Cook, Acting Minister for Multicultural Affairs Hon Charmaine Scotty and Assistant Minister for Multicultural Affairs Lionel Aingimea.

The International Organisation for Migration (IOM) is responsible for the movement of refugees to third countries for resettlement.

The resettlement process began in December 2016 following visits by representatives from the United States (US) resettlement program.

As every case is different, their processing times also vary as they move through the required steps of the process.

This is the first group of decisions under the U.S Refugee Admissions Program. The issuance of further decisions as well as continued resettlement processing is anticipated in the coming months•

Indian medical team visit Nauru

Last month (4 August) an Indian medical team comprising nine experts arrived on Nauru to explore possibilities of establishing medical services for people with disabilities.

The arrival of the medical team follows previous bilateral discussions with His Excellency President Baron Waqa on the fringes of the Ministers Conference attended in Suva on 25 May 2017.

During the meeting, cooperation plans were made to explore the possibility of improving current medical services in areas of orthopedic and ophthalmology.

In an interview with Nauru Media, medical team leader Manu Manibharav outlined that the support from the Government of India will focus on making medical services easily accessible and improving the quality of life for disabled persons in Nauru.

The team also conducted two days of medical check-up of disabled persons before departing Nauru on Sunday 6 August•

Tune in to the

Discussion Desk

*To hear about policy that matter to you
Wednesdays 9.30am on*

FM105.1

*or download the App
radionauru.nr:8000/live*

Parliament 14 September

The Parliament of Nauru convened a sitting on 14 September to table amendments to some Acts and enable debate on the new National Heritage Act.

The National Heritage Act 2017 puts in place protections for historical sites and relics around Nauru.

The Refugees Convention (Amendment) No. 2 Bill was tabled to amend the Act and the definition of the term secretary to mean just that instead of the generic ‘head of department’.

“With the establishment of the Department of Multicultural Affairs and its mandate, it is imperative that the specific Head of Department is clearly identified to perform the functions of office provided in the Act,” Minister David Adeang said.

In presenting the Nauru (RPC) Corporation (Amendment) Bill 2017, Minister Adeang said the Secretary for Multicultural Affairs may execute a contract for and on behalf of the Republic under section 16 of the Asylum Seekers (Regional Processing Centre) Act 2012. The proposed amendment to section 24(1)(b) of the Nauru (RPC Corporation) Act is to allow the Secretary to endorse all contracts.

This proposed amendment provides additional powers for the Secretary to endorse contracts where the Republic is not a party.

The change made to the RONPHOS Act is the number of board of directors from five to three.

“Even though the number of directors may change, the roles of the directors remain the same with respect to the effective management and the overall direction of the corporation,” Minister Aaron Cook said.

The clause also repeals section 7(3), and substitutes Clause 5 section 11D(3) to provide that a quorum of the Board must consist of the majority of the directors.

President Baron Waqa tabled the National Heritage Bill repealing

the Antiquities Act 1935.

The Heritage Bill provides for the protection and conservation of places and objects of significance to Nauruan heritage as well as for the registration of such places and objects.

Mr Waqa underscored that while most may not have personally experienced the occupation of Nauru during wartime, remnants of the war remain serving as a reminder of what Nauru endured.

“Those remnants have become a significant part of our national heritage.”

“Mr Speaker, our history, heritage and culture are important factors in determining and identifying who we are as Nauruans. They tell us who we must still be, and where we must still go as we build our nation,” President Waqa said.

In the lead up to Nauru’s 50th anniversary of Independence in 2018, the collection, conservation and protection of Nauru’s relics is significant.

“This voyage of nationhood has had many challenges that either originate locally or are caused by external factors. In spite of our setbacks and the events that sometimes cause us grief, we must believe in our people, our land and our heritage. It is important that we consolidate our efforts, our talents and our resources to protect and preserve our objects of heritage.”

The Act provides for the establishment of an office of the Director of National Heritage which is tasked with maintaining a register for all Nauruan Heritage sites and objects, as well as the provision of the return of all objects of heritage to the Republic; the protection of an area or object of heritage; prohibition on the removal of an object of heritage; and offences and penalties for persons’ failure to meet the requirements of the Act.

The Act will greatly assist the Nauru History Display Sub-Committee formed to support the preparations and celebration of Nauru’s 50th Independence Day in 2018.

For copies of these Acts and all other Acts can be downloaded from www.naurugov.nr under the RONLAW link•

On the Discussion Desk - weekly radio program co-hosted by the Government Information Office and Radio Nauru

Business Tax Act 2016, Revenue Administration Act 2014

The Discussion Desk heard revenue officers explain the Business Tax Act 2016 and Revenue Administration Act 2014 on 23 August 2017.

Program hosts Rhona Bop and Joanna Olsson spoke with Director for Compliance Massie Detenamo and Director Taxpayer Services Matelita Tatu on the two Acts and how they are linked.



Revenue staff (L-R) Director Taxpayer Services Matelita Tatu and Director for Compliance Massie Detenamo talk to the weekly Discussion Desk about business taxes and collection

Ms Tatu says the Revenue Administration Act operates the same way all tax laws are administered; this includes the Business Tax Act,

Port Authority Act 2015

The Port Authority Act 2015 was discussed on the weekly radio show Discussion Desk last month (30 August) highlighting the important issues regulating to port operations.

Chief Executive Officer (CEO) of Nauru Port Authority (NPA) Mr Anton Jimwereiy explained that the main purpose of the Act is to provision the NPA to carry out its role as a commercial entity and provide appropriate administration of remaining assets of local phosphate company RonPhos.

Mr Jimwereiy highlighted that the Act directs ports main functions and enables a service for customers in Nauru for discharging cargo as well as provide a service for the shipment of phosphate and discharging of fuel for the island.

Mr Jimwereiy also explains that the Act provides for the introduction of a port levy to generate revenue for the day to day operations of the port.

The NPA Board is mandated to appoint the CEO after consultation with Minister, and the CEO is mandated to appoint the harbour master.

Business Tax Act 2016, Revenue Administration Act 2014 (continued)*[...from pg 3]*

Employment and Services Tax Act as well as Customs legislation.

“This provides consistency when determining record keeping requirements, assessments, penalties and objection rights for tax payers.

“It also contains the access rights of revenue officials and the administrative penalties and tax offences,” Ms Tatu said.

Ms Tatu says the Government of Nauru introduced four new taxes as part of its tax reform measures - the Small Business Tax, Business Profits Tax, Non-Resident Tax and the International Transportation Tax.

The Business Tax Act commenced on 1st July 2016 completing its first full financial year of operation on 30 June 2017. The first annual business profit tax returns will be due on 30 September 2017.

Ms Detenamo said that generally the Business Tax Act applies to all businesses, however with varying tax rates. Businesses with gross revenue below \$250,000 are considered small businesses and they are subject to 2.5 per cent tax. The Business Profits Tax applied to all business operations and companies in Nauru that do not fall within the category of small businesses, and the 15 per cent tax applies to these operations such as the Regional Processing Centre.

The non-resident tax is imposed on non-residents that earn interest, royalty and insurance premiums from sources in Nauru.

Taxable Income relates to the calculation of taxable income for the Business Profits Tax (BPT) only. Taxable income is gross revenue less allowable deductions such as rent, electricity, wages, and salaries.

Exempted income is income not subject to tax because it is either revenue provided under an international agreement, for non-profit purposes or aid delivery to the people.

Ms Detenamo explained tax avoidance schemes under section 36 of the Business Tax Act which is designed to catch taxpayers that engage in activities intended to avoid their tax obligations. Section 36 enables the Secretary for Finance who is the administrator of the tax laws to take action against tax avoiders.

Anyone that becomes liable for tax must apply for a taxpayer identification number (TIN) under the Revenue Administration Act. TIN is applied for by the individual and issued by the Nauru Revenue Office. A TIN is a personal identification number and ensures privacy and security of information is maintained for that individual.

Under the Business Tax Act all taxpayers are responsible in keeping legal documents, tax calculations and cash records and receipts for the purpose of tax returns.

Tax is a debt owed to the Republic and Section 22 of the Revenue Administration Act provides that all taxpayers must pay their tax unless otherwise authorised by the Secretary.

Tax returns for the first quarter of 2017-18 financial year is due on 15 October and 30 September for the first business profit tax (BPT).

The Revenue Administration Act provides for extension of time to file tax returns which only the Secretary may grant.

In the event that tax is not paid on time or otherwise, the taxpayer is expected to pay a late monthly fee as well as interest on top of the income generated by the business. The Revenue office may site the taxpayers' past record to assist in the decision of determining the penalty coupled with the explanation provided by the taxpayer as to the reasons behind the late lodgement of tax returns.

Refund of overpaid tax is possible through application for refund or alternatively the overpaid amount can be off-set against other or future tax liabilities•

Port Authority Act 2015 (continued)*[...from pg 3]*

The Act stipulates the role of the harbour master as the main pilotage, manager of port operations, as well as responsible for stevedoring and barge operations.

An offence under the Act includes personal payments from outside sources to NPA employees. All parties breaching the Act are liable to two years imprisonment or a fine of \$20,000 or both.



*Nauru Ports
Authority CEO
Anton Jimwereiy
talks about the
Ports Act on the
Discussion Desk*

The Act provisions authority for the harbor master in the case of fire emergency on board a ship.

The harbour master is authorised to board a vessel suspected of illegal activity or contraband on board. The harbour master may engage the assistance from the police or customs officials to board the ship in this instance. However, in the case that the vessel's safety is concerned the harbor master could board the vessel by himself and would not need the assistance of police or other partners.

The Act provisions for the execution of a levy, in the Port Tariffs Act 2016 such as environment levy, navigation levy, tariffs, cost for handling containers from ship to shore and vice versa.

The NPA has the legal right to hold or sell goods that have outstanding payments. Mr Jimwereiy explained that consignees are given a period of 60 days to collect their shipping containers and contents. Containers still remaining at the port will incur a daily rate and uncollected containers are impounded by NPA who will work with customs and quarantine, police and shipping agents to destroy or auction off the goods. This is referred to in the Act as liens.

The NPA Board may give exemption to goods donated for humanitarian reasons and government projects or offer discounted freight rates.

Various penalties apply under the Act including tampering or damage caused to NPA assets which carries a two year prison sentence or \$20,000 fine, or both.

Mr Jimwereiy reiterated that the cost to repair buoys is very high and therefore imperative that NPA equipment is kept in good working condition. Mr Jimwereiy also highlighted that a disabled system also presents safety hazard for port employees.

A six month prison term or \$5000 fine is imposed on a ships' master that relays false information about the ships' weight and carrying capacity•

**You may obtain copies of Acts at
www.naurugov.nr and find the RONLAW link**

Discussion Desk (continued)

Cremation Process 2017

An amendment to the Funerals and Burials Policy was explained on the Discussion Desk on 27 September specifically on the provision of the cremation process.

The policy supplementary was approved by Cabinet at its meeting last month (30 Aug) for the purpose of providing a process for cremation as an alternative to burial.

Health Inspectors Vincent Scotty and Isireli Vuanivono spoke to program hosts Rhona Bop and Joanna Olsson about the cremation process and advised that individuals are making requests for this alternative process as a preference to traditional burial.

Health Inspectors Vincent Scotty and Isireli Vuanivono talk on The Desk on the newest addition to the Funerals and Burials Policy - the Cremation Process



Mr Scotty said preference to cremation would enable family members to take the cremated ashes abroad with them.

Three cremations have been carried out on Nauru on foreign individuals however Mr Scotty advised that there have been Nauruans that have been cremated overseas and their ashes repatriated to Nauru.

In the event of all deaths, the same procedure and requirements for documentation and approval by the President are essential including steps to enable funeral services to take place and to release the funeral entitlement fund to the family.

“No cremation will take place if there is no signed approval from the President. All cremations will be done individually, after the cremated remains have been processed they will be placed in an airtight containers or urn that is suitable to hold the ashes,” Mr Vuanivono said.

The urn is to be made from metal and airtight.

The final disposition of the cremated ashes is decided by family members - either to keep, export or disperse the cremated ashes.

A separate procedure for approval to export or disperse the remains on Nauru is also required under the Policy.

The policy states that “all cremations shall take place at a location designated by the Health Inspectors,” and not “in any residential or business area.”

While burials and cremations must take place between 7am and 6pm, there is currently special allowance for cremations to take place before 7am due to the current long process of cremation owing to the absence of proper cremation facilities.

Generally and in regards to health issues, cremation would pose as the safer option in regards to preserving the quality of ground water which is used in almost all households on Nauru. Cemeteries are fast filling up hence causing families to opt for home burials, an option which poses added disputes with family land.

More information on the Funerals and Burials Policy Cremation Process 2017 can be obtained from the Naoero Public Health Centre (formerly NG-Hospital) in Denig District•

Taiwan Mobile Medical Mission notice

Please be informed that the 2nd Taiwan Mobile Medical Mission from Taichung Veterans General Hospital (TVGH) will be on Nauru from 4 to 15 October 2017.

Members of this mission are as follows:

1. Dr. Yung-Chun Chen, Physician/Infectious Diseases Specialist
2. Dr. Chien-Chih Chou, Ophthalmologist
3. Dr. Jr-Hong Chen, Otorhinolaryngologist (Ear, nose, throat specialist)
4. Ms. Tsui-Feng Lou, Registered Nurse
5. Ms. Wei-Ling Liao, Registered Nurse

Please contact RON Hospital and Public Health Center for appointments or referrals•

- October events -

- | | |
|--------------|---|
| 4-15 October | - Visit by Taiwan Mobile Medical Mission |
| 26 October | - Angam Day |
| | - Choral competition - duet and trio / Register by 22 October / Contact 5573033 or 557 2983 |

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NAURU BULLETIN



Republic of Nauru

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