

<b>Jurisdiction's name:</b>	<b>Nauru</b>
<b>Information on Tax Identification Numbers</b>	
<b>Section I – TIN Description</b>	
<p>The software system which will now governs the issuance of TIN's by the Nauru Revenue Office (NRO) Taxation Department is referred to as the Nauru TIN Registration Data Base (NTRDB) which is programmed on a MS ACCESS platform.</p>	
<p>The primary purpose of NTRD has been to register both employers/business owners and employees/independent service providers for tax purposes in Nauru.</p> <p>TIN registration is a requirement under the Revenue Administration Tax Act (2014) (RAA). This legislation serves to provide the administrative and procedural rules applicable to taxes imposed in Nauru including the Employment and Services Tax (2014)(ESTA) and the Business Tax Act (2016)(BTA).</p>	
<p>The main features of TIN registration in Nauru are as follows –</p> <ul style="list-style-type: none"> <li>• The NRO is the only office which has the authority to issue a TIN under the RAA;</li> <li>• The Nauru TIN registration process generates a 9 digit unique tax identification number for every taxpayer including employers/payers and employees/ payees;</li> <li>• For the purposes of Employment &amp; Services Tax (EST), <b>no</b> employee or independent service provider should be issued with more than one TIN regardless of how many employers they work for;</li> <li>• For the purposes of Business Tax (BT), no person should be issued with more than one TIN regardless of how many tax types they are liable for including Small Business tax, Business Profits tax, or Non Resident Withholding tax;</li> <li>• The system does include a process for deregistration if and when necessitated;</li> <li>• Set procedures by way of documented TIN registration E2E Guidance Notes are earmarked for revision given the new data base (NTRD) used for the issuance of TINs including de-registration/cancellation;</li> </ul>	
<p>The functionality of the NTRD is split into three (3) categories –</p>	
<ol style="list-style-type: none"> <li><b>1. New Taxpayer Registration</b> <p>The New Taxpayer Registration functionality provides workflows to register both natural persons (individuals) and other legal entities (non-individuals). These workflows capture critical information about each taxpayer, both common to all taxpayers (e.g contact details) and tailored to their circumstances (e.g. beneficial owners of a company) -</p> <ul style="list-style-type: none"> <li>• For Individual Taxpayers – the database allows the user to capture additional information on whether the individual is an Employee, Contractor/Subcontractor or a Sole Trader;</li> <li>• For Non-Individual Taxpayers – the data base supports the following legal entity types – Companies, Partnerships, Trusts, State-Owned Enterprises, Not-for-Profits, Co-operatives, Statutory Bodies and Government Agencies.</li> </ul> </li>   <li><b>2. Taxpayer Maintenance</b> <ul style="list-style-type: none"> <li>• The Taxpayer Maintenance section allows the NRO to –</li> <li>• Search taxpayer records (including both Active and Inactive taxpayers), specifying filter criteria such as legal entity type, Level 1 Segment, partial legal names and partial TINs.</li> </ul> </li> </ol>	

- Maintain all previously captured taxpayer information, including end-dating relationships or activities, for example employer relationships, entity ownership or trading names.
- Reprint previous taxpayer notices.

Additionally, from this section the NRO can –

- Cancel, Replace and Reactivate a TIN – including auto-generation of Taxpayer Notices ;
- Update taxpayer obligations under different tax types including Employment & Services Tax (EST), Business Profits Tax (BPT) and Small Business Tax (SBT) for example.

### 3. Reporting

- The reporting section allows the NRO to generate some basic reports, including Active TINs segmented ( by size/demographics) and grouped by legal entity type;
- A weekly activity report that shows TINs Issued/Cancelled.

#### Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

**Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?**

Individuals	[Yes/No] NO	Entities	[Yes/No] NO
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**Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.**

**Response:** Only resident individuals who have a liability to tax must register for a TIN. Note that tax free thresholds apply to resident individuals under both the EST and the BTA

**Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.**

**Response:** Only resident legal entities who have a liability to tax must register for a TIN. Note that tax free thresholds apply to specific resident entity types under both the EST and the BTA. Note entity types include Individuals, Companies, Partnerships, Trusts/Insurance Companies, Not for Profit, /Estates, Cooperates and Government.

#### Section II – TIN Structure

Each TIN which NTRD generates a tax unique number consisting of 9 unique software generated numbers– E.G. 123-456-789

#### Section III – Where to find TINs

TINs can be found on TIN Variation forms, Annual Business Profits Tax Forms, Quarterly Business Profits Tax Instalment Forms, Schedule 1 – Foreign Income , Business Profits Tax Assessment Notices, Variation of Business Profits Tax Instalment Forms, Small Business Tax Forms, Monthly EST Withholding Tax Return forms, Annual EST Withholding Tax Summary return forms, Application for Cash Export forms, Nauru Customs Office identification documentation including 30 Day Billing forms, all correspondence issued to taxpayers in relation to assessment of tax , penalty imposition including templated letters by way of (a) Notification of Penalties under EST/BT and (b) Notice of Penalty Assessment; Tax payment Receipts issued under FMIS for all EST /BT TIN registered taxpayers, remittances advices provided by taxpayers for their tax and penalty payments, Bendigo receipting account bank statements by way of requested identifier reference narration, plus a range of internal documents including TIN Indexes.

#### Section IV – TIN information on the domestic website

<https://naurufinance.info/nauru-revenue-office/nro-forms/>

In addition to the NRO webpage, the following website RONLAW will assist one locate any relevant tax law mentioned in the update including the RAA , EST and BTA –

[http://ronlaw.gov.nr/nauru\\_lpms/index.php](http://ronlaw.gov.nr/nauru_lpms/index.php)

**Section V – Contact point for further information**

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