An Act to amend the Business Tax Act 2016

Certified: 21st December 2017

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Enacted by the Parliament of Nauru as follows:

1 **Short title**

This Act may be cited as the *Business Tax (Amendment) Act 2017.*

2 **Commencement**

This Act commences upon certification by the Speaker.

3 **Amendment of Business Tax Act 2016**

The Business Tax Act 2016 is amended by the provisions of this Act.

4 **Amendment of section 41**

Section 41 is amended by inserting a new subsection (7):

‘(7) The Secretary may, based on such evidence as may be available and to the best of his or her judgement, increase the amount of instalments payable by a person as required under subsection (2) or (3), if the instalments otherwise payable are significantly less than the estimated business profits tax liability for the tax year.’