

<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 governs the issuance of TIN's by the Nauru Revenue Office Taxation Department is known as the Nauru Integrated Tax System or NITS.</p> <p>The NITS system was originally developed and implemented by Fiji Revenue Custom Authority (FRCA). When Nauru Tax Reform Phase 1 came into effect from 1 October 2014, the FRCA IT department assisted the Nauru Revenue Office through the installation of several stand-alone software modules from the NITS system including, prima facie, TIN registration for employers and employees/independent service providers.</p> <p>This stand-alone software system is known as the Tax Identification Number system or commonly referred to as NITS.</p> <p>The primary purpose of NITS has been to register both employers and employees/ independent service providers for tax purposes in Nauru under Tax Reform Phase 1.</p> <p>TIN registration is a requirement under the Revenue Administration Tax Act (2014). This legislation serves to provide the administrative and procedural rules applicable to taxes imposed in Nauru including the Employment and Services Tax ( 2014) and the Business Tax Act (2016) (Draft).</p> <p>The main features of the Nauru TIN system are as follows –</p> <ul style="list-style-type: none"> <li>• The NITS (TIN related module) generates a 9 digit unique tax identification number for every taxpayer including employers/payers and employees/ payees;</li> <li>• For the purposes of EST, no employee or independent service provider <b>should</b> be issued with more than one TIN regardless of how many employers they work for;</li> <li>• For the purposes of Business Tax, no person <b>should</b> be issued with more than one TIN regardless of how many tax types they are liable for including Small Business tax, Business Profits tax, Non Resident Withholding tax or International Transportation Withholding tax;</li> <li>• The system has built in identifiers to assist minimise duplication of TIN's during the registration process;</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 have been developed and used for the issuance of TINs for all taxpayer/employer types under both EST and BTA (Draft) including de-registration;</li> <li>• Each TIN which NITS generates has four separate sections including (i) a two digit number which identifies the taxpayer type (11 in total), (ii) a tax unique number consisting of 5 unique software generated numbers and (iii)/(iv), two unique sequential check digits included for security purposes – E.G. – 50-12365-0-9;</li> </ul>	
<b>Automatic issuance of TINs to all residents for tax purposes:</b>	
<b>Individual: NO. Any person resident or non-resident who has a liability to withhold tax must register for a TIN.</b>	
<b>Entities (as defined by the CRS): YES.</b>	
<b>Entity types include Individuals, Companies , Partnerships, Trusts/Insurance Companies, Not for Profit, /Estates, Cooperates and Government</b>	

**Section II – TIN Structure**

- Each TIN which NITS generates has four separate sections including (i) a two digit number which identifies the taxpayer type, (ii) a tax unique number consisting of 5 unique software generated numbers and (iii)/(iv), two unique sequential check digits included for security purposes – E.G. – 50-12365-8-9.

**Section III – Where to find TINs?**

TINs can be found on Monthly Withholding Tax Return forms, Annual Withholding Tax Summary return forms, Application for Cash Export forms, Nauru Customs Office identification documentation, all correspondence issued to taxpayers in relation to penalty imposition including two templated letters by way of (a) Notification of Penalties under EST and (b) Notice of Penalty Assessment; Tax payment Receipts issued under FMIS for all EST 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**

N/A as yet

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

Please provide the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

Deputy Secretary Revenue – Terry Greenwood [-terrygreenwood22@hotmail.com](mailto:-terrygreenwood22@hotmail.com)