

# 瑙鲁岛税收居民身份认定规则

## 一、个人

下列法规对于个人是否为瑙鲁岛税收居民作出了规定：

### 1. 2014 年颁布的《就业与服务税法》(EST)

- 第 3 章——定义——税收居民个人-参见 EST 第 7 章；
- 第 7 章——税收居民个人定义参见第 1 节和第 2 节；
- 《就业与服务税法备忘录》——(第 7 章)提供了具体的法律指引，列出了一系列判定个人是否为瑙鲁岛税收居民的条件。

### 2. 2016 年颁布的《营业税法》(草案) (BTA)

- 第 3 章——定义——个人税收居民——参见 BTA 第 8 章；
- 第 8 章——个人税收居民定义参见第 1 节和第 2 节；
- 《营业税法解释备忘录》- (第 8 章)提供了具体的法律指引，列出了一系列判定个人是否为瑙鲁岛税收居民的条件。

## 二、实体

下列法规对于在瑙鲁岛境内的税收居民实体作出了规定：

### 1. 2014 年颁布的《就业与服务税法》(EST)

- 第 3 章——定义——人——包括个人、公司、合伙企业、信托、团体、政府、政府部门及国际组织。此定义较为宽泛，包含一些非独立法人的实体（比如合伙企业、信托和团体）；
- 第 3 章——定义——税收居民的狭义释义；
- 第 3 章——定义——税收居民个人参见第 7 章；
- 《就业与服务税法备忘录》-（第 3 章）对 EST 定义下的主体及税收居民主体作出了详细的法律说明。

## 2. 2016 年颁布的《营业税法》（草案）（BTA）

- 第 3 章——定义——主体——与 EST 第 3 章定义一致；
- 第 3 章——定义——税收居民的狭义释义；
- 第 3 章——定义——税收居民定义中的 b 段定义了税收居民企业；
- 第 3 章——定义——税收居民个人的定义参见第 8 章；
- 《营业税法备忘录》（第 3 章）对 BTA 定义下的主体、税收居民主体及税收居民企业作出了详细的法律说明。

## 三、不视为税收居民的实体

下列法规对主体（实体）、非居民主体（实体）及非居民个人作出了规定：

1. 2014 年颁布的《就业与服务税法》（EST）

- 第 3 章——定义——人——包括个人、公司、合伙企业、信托、团体、政府、政府部门及国际组织。此定义较为宽泛，包含一些非独立法人的实体（比如合伙企业、信托和团体）；
- 第 3 章——定义——非居民指在税收意义上不是瑙鲁岛的居民；
- 第 3 章——定义——非居民个人——参见 EST 第 7 章；
- 第 7 章——定义——非居民个人——参见第 3 节；
- 《就业与服务税法备忘录》-（第 3 章）对 EST 定义下的人、非居民及非居民个人作出了详细的法律说明。

2. 2016 年颁布的《营业税法》（草案）（BTA）

- 第 3 章——定义——人——与 EST 法案一致；
- 第 3 章——定义——非居民指在税收意义上不是瑙鲁岛的居民；
- 第 3 章——定义——非居民个人指不是瑙鲁岛税收居民的个人；

- 《营业税法备忘录》(EM)(第3章)对BTA下的人、非居民及非居民个人作出了详细的法律说明。

#### 四、联系方式

税收居民相关问题可以咨询瑙鲁岛税务部门：

Deputy Secretary Revenue

Terry Greenwood

电子邮件：[terrygreenwood22@hotmail.com](mailto:terrygreenwood22@hotmail.com)

(欧盟成员国可以在欧盟管理的欧洲税务数据库中找到更多内容，其中有欧盟成员国所有涉税信息，包括税收居民相关信息。)

# 瑙鲁岛纳税人识别号编码规则

## 一、纳税人识别号介绍

瑙鲁税务机关通过瑙鲁综合税务系统（NITS）发放和管理纳税人识别号。

NITS 系统最初由斐济税务局研发并推行。瑙鲁第一阶段税制改革自 2014 年 10 月 1 日开始，斐济税务局技术部门协助瑙鲁税务部门安装了 NITS 系统中一系列的独立软件模型，包括初步识别系统、雇主及雇员纳税人识别号登记系统。

这一套独立软件系统也被称为税务识别号系统或者瑙鲁综合税务系统（NITS）。

在税制改革第一阶段，NITS 系统的最初目的是用于雇员和雇主以及第三方服务提供商的税务登记。

《税收征管法》（2014）规定必须进行纳税人识别号登记。该法依据《就业与服务税法》（2014）和《营业税法》（2016）（草案）为税务机关在瑙鲁境内征税提供了相关征管和程序性规则。

瑙鲁的纳税人识别号系统主要特征如下：

- NITS 为每一位纳税人（雇员和雇主）生成一个唯一的 9 位数纳税人识别号；

- 根据《就业与服务税法》，无论雇员或第三方服务提供商为多少雇主提供服务，其有且仅有一个纳税人识别号；
- 根据《营业税法》，无论个人需承担多少个税种的纳税义务，其有且仅有一个纳税人识别号。税种包括小企业税、利润税、非居民预提税、国际运输预提税等；
- 该系统可以有效避免注册过程中出现的纳税人识别号重复的情况；
- 该系统设置了必要时注销的功能；
- 纳税人识别号线上注册的相关功能已经开发，根据《就业与服务税法》和《营业税法》（草案）的相关规定开始用于所有纳税人/雇主的纳税人识别号发放和注销；
- NITS 系统发放的每个纳税人识别号均包含四个组成部分：(i) 2 位代表纳税人类型的数字（纳税人类型一共 11 种）(ii) 由系统随机生成的唯一的 5 位数字；(iii) / (iv) 2 位安全校验码，例如 50-12365-0-9

是否自动为所有税收居民发放纳税人识别号

个人	否	实体	是
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纳税人识别号不会自动发放给个人，但税收居民和任何

有预提税纳税义务的非居民都必须进行税务登记并获得纳税人识别号。

实体类型包括个人、公司、合伙企业、信托/保险公司、非营利实体、遗产、合作社以及政府

## 二、纳税人识别号编码规则

NITS 系统生成的每一个纳税人识别号均包含 4 个组成部分：(i) 2 位代表纳税人类型的数字( 纳税人类型一共 11 种)；(ii) 由系统随机生成的唯一的 5 位数字；(iii) / (iv) 2 位安全校验码，例如：50-12365-8-9；

## 三、如何找到纳税人识别号

纳税人识别号一般载于以下文件：月度预提税申报表，年度预提税汇总表，携带现金出境申请表，瑙鲁海关身份证明文件，所有给纳税人开具的罚单，罚单包括以下两种形式：

(a) 就业与服务税罚款通知单，(b) 罚款评估单；财务管理系统 (FMIS) 为每位纳税人发放的纳税凭证、纳税人税金和罚款支付的汇款凭证、本迪戈 (Bendigo) 收款银行对账单以及包含纳税人识别号索引的其他内部凭证。

## 四、国内网站信息

无

## 五、联系方式

Deputy Secretary Revenue

Terry Greenwood

电子邮件: [terrygreenwood22@hotmail.com](mailto:terrygreenwood22@hotmail.com)



资料来源：

瑙鲁岛税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Nauru-Residency.pdf>

瑙鲁岛纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Nauru-TIN.pdf>

## **Nauru- Information on residency for tax purposes**

### **Section I - Criteria for Individuals to be considered a tax resident**

The following provisions outline whether an individual is considered to be a resident for tax purposes in Nauru –

#### 1. Employment & Services Tax Act (EST) 2014

- Section 3 - Definitions - resident individual -refers one to Section 7 of the EST;
- Section 7 - a resident individual is defined in sub sections 1 and 2;
- Employment & Services Tax Act Explanatory Memorandum (EM) - (Section 7) provides detailed legislative guidance, including a range of factors that assist determine if one is considered to be a resident individual for tax purposes.

#### 2. Business Tax Act (BTA) 2016 (Draft)

- Section 3 – Definitions – resident individual refers one to Section 8 of the BTA;
- Section 8 – a resident individual is defined in sub -sections 1 and 2;
- Business Tax Act Explanatory Memorandum (EM) - (Section 8) provides detailed legislative guidance, including a range of factors that assist determine if one is considered to be a resident individual for tax purposes.

### **Section II - Criteria for Entities to be considered a tax resident**

The following provisions outline what constitutes (i) a person (entity) and (ii) a resident person (entity) for tax purposes in Nauru –

#### 1. Employment & Services Tax Act (EST) 2014

- Section 3 - Definitions - person –is defined to mean an individual, company, partnership, trust, body of persons, government, political subdivision of a government, or international organisation. The definition is broad and includes some entities (such as a partnership, trust and body of persons) that are not separate legal persons;
- Section 3 – Definitions - a resident person is defined in the narrative of this provision;
- Section 3 - Definitions – a resident individual has the meaning in Section 7
- Employment & Services Tax Act Explanatory Memorandum (EM) - (Section 3) provides detailed legislative guidance as what defines a person and a resident person for the purposes of the EST

## 2. Business Tax Act (BTA) 2016 (Draft)

- Section 3 – Definitions – person – is defined (same as EST Section 3 definition)
- Section 3 – Definitions – a resident person is defined in the narrative of this provision;
- Section 3 – Definitions – a resident company means a company referred to in paragraph (b) of the definition of resident person;
- Section 3 – Definitions – a resident individual has the meaning in Section 8;
- Business Tax Act Explanatory Memorandum (EM) (Section 3) provides detailed legislative guidance as to what defines a person, a resident person and a resident company for the purposes of the BTA

### **Section III - Entity types that are as a rule not considered tax residents**

The following provisions outline what constitutes (i) a person (entity), (ii) a non-resident person (entity) and (iii) a non resident individual for tax purposes in Nauru –

## 1. Employment & Services Tax Act (EST) 2014

- Section 3 - Definitions - person –is defined to mean an individual, company, partnership, trust, body of persons, government, political subdivision of a government, or international organisation. The definition is broad and includes some entities (such as a partnership, trust and body of persons) that are not separate legal persons;
- Section 3 – Definitions - a non-resident person is defined in a person who is not a resident person;
- Section 3 - Definitions - non-resident individual -refers one to Section 7 of the EST;
- Section 7 – Definitions - a non resident individual is defined in sub section 3;
- Employment & Services Tax Act Explanatory Memorandum (EM) (Sections 3 and 7). provide detailed legislative guidance as what defines a person, a resident person and a non –resident individual for the purposes of the EST

## 2. Business Tax Act (BTA) 2016 (Draft)

- Section 3 – Definitions – person – is defined the same as the EST definition;
- Section 3 – Definitions – a non-resident person means a person who is not a resident person;
- Section 3- Definitions – a non resident individual means an individual who is not a resident individual;

- Business Tax Act Explanatory Memorandum (EM) (Section 3) provides detailed legislative guidance as to what defines a person, a non-resident person and a non-resident individual for the purposes of the BTA.

#### **Section IV - Contact point for further information**

The contact details of the Nauru competent service within their tax authority, which can be contacted in case of further questions on tax residency.

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

(EU Member States can furthermore refer to the Taxes in Europe Data Base maintained by the European Union, which contains a wide range of information on all taxes in the EU Member States, including on tax residency.)

## **Nauru- Information on Tax Identification Numbers**

### **Section I – TIN Description**

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.

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.

This stand-alone software system is known as the Tax Identification Number system or commonly referred to as NITS.

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.

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).

The main features of the Nauru TIN system are as follows –

- The NITS (TIN related module) generates a 9 digit unique tax identification number for every taxpayer including employers/payers and employees/payees;
- For the purposes of EST, no employee or independent service provider should be issued with more than one TIN regardless of how many employers they work for;
- For the purposes of Business Tax, 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, Non Resident Withholding tax or International Transportation Withholding tax;
- The system has built in identifiers to assist minimise duplication of TIN's during the registration process;
- The system does include a process for deregistration if and when necessitated;
- 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;

- 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;

Automatic issuance of TINs to all residents for tax purposes:

Individual: NO. Any person resident or non-resident who has a liability to withhold tax must register for a TIN.

Entities (as defined by the CRS): YES.

Entity types include Individuals, Companies , Partnerships, Trusts/Insurance Companies, Not for Profit, /Estates, Cooperates and Government

## **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)