



REPUBLIC OF NAURU

DEPARTMENT OF FINANCE
NAURU REVENUE OFFICE

TAXPAYER'S CHARTER

Who is the Taxpayer's Charter for?

The Charter is for everyone who has dealings with the Nauru Revenue Office (NRO) on tax matters. It applies to individuals, companies, partnerships and other organizations.

Purpose of the Taxpayers Charter

As administrators, of the tax system the role of the NRO is to build the community's confidence in the tax system in order to encourage people to do the right thing.

To foster that confidence, the NRO needs to have a relationship with the community based on mutual trust and respect. The NRO will develop that relationship by:

- being open, transparent and accountable in our dealings with the community
- being professional, responsive and fair, taking into account people's circumstances and previous compliance behavior
- trying to make it as easy as possible for people to comply with their obligations
- supporting those who want to do the right thing
- being firm with those who try to avoid their obligations, and effective in bringing them to account.

The Taxpayers' Charter explains what you can expect from us in doing this, and the NRO is committed to following it in all our dealings with you.

What is in the Charter?

The Charter outlines:

- your rights as a taxpayer,
- your obligations as a taxpayer.
- The NRO performance standards



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Your Rights as a Taxpayer

1. Tax Liability

You only have to pay the amount of tax due under the law. You are also entitled to clear and concise information and educational materials, so that you are aware of and understand your legal obligations.

2. Courteous Treatment

You are entitled to courteous, fair and impartial treatment without preference or favour rendered in the spirit of mutual respect in your dealings with the NRO.

3. Professional Service

You are entitled to receive our service in a timely manner in accordance with the NRO performance standards. You can expect assistance from the NRO to help you understand and meet your tax obligations. You can expect the NRO to act in an impartial, professional and fair manner.

4. Privacy and Confidentiality

You are entitled to expect that the information you provide us will be used only for purposes the law allows; that it will not be disclosed to anyone, except as authorized by law.

5. Access to Information

You are entitled access to your own tax information held by the NRO as permitted by the law.

6. Complaints and Appeals

If you are not satisfied with our service, you have the right to give comments and complain to the NRO or to the Secretary for Finance. If you disagree with the amount of your tax assessment, you have the right of objection and appeal.

7. Transparency and good governance

You also have the right to:

- Request an explanation of any tax decision.
- A review of any administrative decision.
- Request that we advise you of the procedures to be followed in lodging an objection or appeal.
- Insist on knowing the name of the person serving you.



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Your Obligations as a Taxpayer

1. Honesty

You should be honest in your dealings with the NRO.

2. Lodgement of Returns, Documents and Information

You should file correct returns and documents and provide complete and accurate information within time limits specified.

3. Tax Payment

You should pay any tax due on time.

4. Being cooperative

We prefer to work with you cooperatively, providing you with help to meet your obligations voluntarily. We ask that you treat the NRO with the same courtesy, consideration and respect we are expected to give you.

5. Record Keeping

You should keep sufficient records to enable your tax liability to be ascertained accurately.

6. Keeping NRO Informed

You should keep the NRO informed upon change of business or correspondence address including the authorized contact for the business. You also need to advise the NRO of any change to business ownership.



Nauru Revenue Office Performance Standards

Our first priority is to serve the community to the best of our ability. The level of service we provide may be influenced to some extent by exceptional circumstances and heavy workloads during peak periods. Taking these factors into account, we set out in the following tables the standard response times we aim to achieve for a range of services and also the performance you can expect to receive.

| Services | Standard Response Time | Performance Targets |
|---|---|---|
| Phone calls | Answered within 5 minutes | First 5 minutes 95% |
| Written enquiries received (by email through NRO mailbox or other form of correspondence) | Written replies made within 7 working days after receipt of enquiries and all required information | First 7 days: 90% Next 2 days: 10% |
| Written enquiries on Technical matters | Written replies made within 21 working days after receipt of enquiries and all requested information | First 21 days: 95% Next 21 days: 5% |
| Business Profits Annual tax returns | Assessment notice and quarterly installment notice issued within 7 days of the annual return being lodged | First 7 days : 80% Next 7 days: 20% |
| Tax Identification Numbers (TIN) | TIN numbers to be issued within 2 working days of all the necessary information being provided. | First 2 days Next 2 days: 90% 10% |
| Refunds of overpaid tax | Within 30 days of overpayment being identified | First 30 days: 90% Next 15 days: 10% |
| Tax statements for individuals subject to Employment and Services Tax | Statement provided to employees within 21 working days after receipt of request if all information provided | First 21 days : 80% Next 10 days: 20% |
| Acknowledgment of Notices of Objection | Within 7 working days after receipt | First 7 days: 90% Next 7 days: 10% |
| Consideration of Objections | Notifications of decision issued within 60 days from the date of receipt of notices of objection | First 60 days: 100% |
| Review of Tax decisions | Notifications of decision issued within 60 days from the date of the request for review | First 60 days: 100% |
| Conduct of field audit and investigation cases | Completion within 2 years after receipt of all relevant information. | First 6 months: 70% First year: 80% Second year: 100% |
| Issue electronic receipts for tax payments made by electronic means | Within 4 working days after payment appears in RON bank account | First 7 days: 100% |
| Handling of Complaints | Interim reply made within 7 working days after receipt of the complaint. | First 7 days: 100% |



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Vision

The NRO is responsible for collecting 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.

Mission

NRO will become a highly professional organization, trusted by the community to equitably raise revenue to support the development of Nauru and its people.

Values

The NRO commits to carry out its mission by providing high quality service, honesty, transparency, integrity and equity for all clients.

The Public's Role

We welcome any comments or suggestions you may have on the way in which these services are delivered. Please send them to the Deputy Secretary for Revenue, Nauru Revenue Office