

# COUNTRY TABLES, TAX REVENUES, 1990-2018

**Table 4.12. Nauru**  
Details of tax revenue

Thousand AUD

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
<b>Total tax revenue</b>	..	..	..	..	..	<b>9 552</b>	<b>24 106</b>	<b>21 459</b>	<b>42 087</b>	<b>56 565</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	<b>0</b>	<b>12 593</b>	<b>12 590</b>	<b>27 320</b>	<b>39 731</b>
1100 Of individuals	..	..	..	..	..	0	0	0	0	0
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	0	12 593	12 590	27 320	39 731
Employment Services Tax	..	..	..	..	..	0	12 593	10 131	8 657	17 531
Business Tax	..	..	..	..	..	0	0	2 459	18 663	22 200
<b>2000 Social security contributions</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Other non-recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	<b>9 552</b>	<b>11 513</b>	<b>8 869</b>	<b>14 767</b>	<b>16 834</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	8 747	10 747	8 200	14 011	15 750
5110 General taxes on goods and services	..	..	..	..	..	0	0	0	0	0
5111 Value added taxes	..	..	..	..	..	..	..	..	..	..
5112 Sales tax	..	..	..	..	..	..	..	..	..	..
5113 Other	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	8 747	10 747	8 200	14 011	15 750
5121 Excises	..	..	..	..	..	0	0	0	0	0
5122 Profits of fiscal monopolies	..	..	..	..	..	0	0	0	0	0
5123 Customs and import duties	..	..	..	..	..	7 581	8 271	5 121	12 055	10 000
5124 Taxes on exports	..	..	..	..	..	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	..	..	0	0	0	0	0
5126 Taxes on specific services	..	..	..	..	..	1 166	2 476	3 079	1 955	5 750
DCA Departure tax	..	..	..	..	..	286	579	615	259	1 747
DCA Pax levy	..	..	..	..	..	278	991	689	289	1 846
Telecom tax	..	..	..	..	..	602	906	1 775	1 407	2 158
5127 Other taxes on internat. trade and transactions	..	..	..	..	..	0	0	0	0	0
5128 Other taxes	..	..	..	..	..	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	..	..	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	..	..	..	805	766	670	757	1 084
5210 Recurrent taxes	..	..	..	..	..	213	228	286	334	455
5211 Paid by households: motor vehicles	..	..	..	..	..	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	..	..	0	0	0	0	32
5213 Paid in respect of other goods	..	..	..	..	..	213	228	286	334	423

## COUNTRY TABLES, TAX REVENUES, 1990-2018

**Table 4.12. Nauru (cont.)**  
Details of tax revenue

Thousand AUD

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
5220 Non-recurrent taxes	..	..	..	..	..	592	538	384	423	629
5300 Unallocable between 5100 and 5200	..	..	..	..	..	0	0	0	0	0
<b>6000 Other taxes</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: Data are on a fiscal year basis beginning 1st July. For example, the data for 2018 represent the period from July 2018 to July 2019.

The data are on a cash basis.

Source: Nauru Revenue Office.