

Terms of Reference – Tax Reform Adviser, Nauru

About Australian Aid and DT Global

At DT Global Asia Pacific, we aim to positively impact people's lives through delivery excellence. As a leading implementing partner across Asia and the Pacific, we co-create locally led solutions in partnership with governments, communities, and stakeholders. We bring together talented teams and deep regional expertise to deliver initiatives that promote inclusive economic growth, essential services, and resilient, secure communities. With over 1,500 staff, experts in 22+ countries and more than 60 years of development experience, we tackle complex community, national and transnational challenges — from governance and justice systems to climate resilience, infrastructure and social equity — with innovative thinking and a commitment to long-term impact.

For more information, please see www.dt-global.com

About the Australia-Pacific Partnerships Platform

The Australia-Pacific Partnerships Platform (Partnerships Platform) is an Australian Government initiative funded by the Department of Foreign Affairs and Trade (DFAT) and managed by DT Global. It provides Pacific Countries with a suite of flexible, fit-for-purpose options that support broad governance and stability development outcomes.

For more information, please see www.partnershipsplatform.org

The Partnerships Platform is supporting the implementation of the new Nauru-Australia Economic Governance Program, that aims to assist the Government of Nauru to strengthen and implement robust public financial management that supports the allocation of Nauru's resources to benefit all Nauruan's and to strengthen the enabling environment for economic diversification. There are two related End of Program Outcomes focused on the key areas of macroeconomic stability and inclusive service delivery.

About the Department of Finance

For this role, the Partnerships Platform, is partnering with the Department of Finance

The Department of Finance is an important central agency, mandated to oversee and coordinate the effective management of public finance and resources. The Department of Finance's mission is to ensure that the financial resources of the Republic of Nauru are managed in accordance with the law and are utilised in an efficient and effective manner. For more information, please visit: [Nauru Revenue Office - Department of Finance - Nauru \(naurufinance.info\)](http://naurufinance.info)

The key objectives for the NRO relate to implementing its core functions including: timely collection of revenue; enforcement with international institutions to support better practice revenue collections and compliance; and enforcement and compliance with revenue legislation.

Position

Tax Reform Adviser, Nauru

Duration

Until 31 December 2026 (with possible extension)

Partner Organization

- Department of Finance, Government of Nauru

Partner Government's national priority

- Nauru National Sustainable Development Strategy 2019-2030
- Nauru Australia Program on Economic Governance

Location

Yaren, Nauru

Please note that some flexibility on location and remote working may be considered.

Remuneration and Dependents

A competitive remuneration package will be offered to the successful candidate, including housing, medical insurance, educational support for dependent school aged children, and flights to home base for an international candidate.

This role is accompanied, noting that the deployment of dependents will require assessment and approval by DT Global.

As the Nauru tax regime is a self-assessment system based on voluntary compliance, on-going taxpayer education and compliance initiatives need to be undertaken to ensure that there is full compliance with the tax laws. The continued commitment of both government and NRO staff has seen the successful ongoing implementation of the new taxation reforms. In addition to administering the tax laws, the NRO has full responsibility for all Government of Nauru cashing functions covering all cash payments and receipts, together with administration of all Bendigo Agency cash reserves. The NRO also administers the Gaming Act 2011; has responsibility for Price Control compliance; has responsibility for Superannuation Act compliance; and the issuance of driver licenses.

As a member of the Global Forum, Nauru is a signatory to the *Convention on Mutual Administrative Assistance in Tax Matters (EOI)*; has committed to the *Automatic Exchange of Financial Account Information in Tax Matters (AEOI)* if the circumstances become relevant; and, has committed to the *Base Erosion and Profit Shifting (BEPS) Minimum Standards* to the extent that this will become relevant to Nauru.

About the Role

The Tax Reform Implementation Adviser will support the Department of Finance to implement and administer tax reforms under the National Sustainable Development Strategy 2005-2025. As an advisory role, training, mentoring and capacity development are a core focus. This position will provide support across all NRO functions including support to the Secretary and Minister for Finance in relation to all taxation matters. The adviser will be part of and supported by the Nauru Australia Economic Governance Program and will contribute to the Program outcomes which are aligned with the NSDS, including the mutual commitment between the Governments of Nauru and Australia to support the development of an economy based on multiple sources of income. The adviser may have opportunities to participate in forums on Tax Policy Reform in support of the National Budget.

Relationship management, performance management and reporting

- The Tax Reform Adviser will report to the Deputy Secretary Revenue, DFAT and the Nauru Australia Economic Governance Program Director with Performance Management undertaken jointly by these parties and the Partnerships Platform Team Leader.
- The adviser will be required to work closely with counterparts, including Director of Taxpayer Services and Compliance Divisions.
- Key outputs and deliverables, as defined in the approved workplan, are to be reported to the supervising counterpart Deputy Secretary Revenue on a regular basis.
- The Partnerships Platform requires performance reporting against the workplan on a 6-monthly basis, with a completion report at end of assignment.

Role responsibilities and deliverables

1. Assist the NRO to implement further tax reforms

- Work collaboratively with GoN to ensure tax reform measures are delivered in a timely manner;
- Improve tax processes and procedural design as required;
- Assist in the delivery of taxpayer education through workshops, websites, media and public forums; and,
- Other duties as may be directed from time to time by the Secretary for Finance.

2. Develop and implement a revised Compliance Improvement Plan designed to address identifiable risks to revenue

- Draft one-year revised Compliance Improvement Plan following on the compliance improvement program; and,
- Prepare Tax Rulings as required, addressing key compliance and tax technical topics.

3. Implement a dedicated program of capacity building initiatives for all NRO Tax Division staff

- Develop a capacity development and training plan for the Tax Division, considering the use of National and Regional partnerships;
- Implement extensive tax technical and procedural training with an emphasis on fundamental accounting, tax audit and tax technical compliance training workshops;
- Conduct formal training sessions on tax law interpretation and application;
- Provide on-the-job training and mentoring of staff; and
- Develop an exit strategy for long-term advisory support, handing over functions to local counterparts.

4. Review and, as required, upgrade tax processes and procedures designed and implemented for tax filing, payment and assessment of domestic taxes

- Support the updating of NRO website and educational materials with current taxation forms, guides, rulings and all relevant taxation information;
- Work with the Tax Division staff on the implementation of an automated Revenue Management System following on from the recently introduced Tax Identification Number (TIN) system.

5. Promote the capacity of taxpayers to comply; ensure effective compliance monitoring; and, instil community confidence in the tax system and its administration.

- Develop improved Taxpayer Services and Tax Compliance capability within the NRO;
- Develop communication and taxpayer education strategies to assist taxpayers in meeting their obligations;
- Ensure that NRO staff are available to handle enquiries and trained to ensure that accurate information is provided to taxpayers;
- Develop compliance strategies to effectively deal with community intelligence and implement high visibility compliance activities;
- Further develop and enhance the current risk assessment process and assist staff in undertaking taxpayer risk assessments; and,
- Implement and undertake compliance initiatives to ensure compliance by the business community with the requirements of the Nauru Superannuation Law, and the Nauru Price Control Regulations.

6. Support the mainstreaming of GEDSI principles into the Division

- Ensure the incorporation of advice and guidance on cross-cutting issues, such as child protection, gender equality and disability in line with relevant Australian aid policies and other appropriate standards.

Selection Criteria

Essential personal attributes

- High degree of flexibility, and resilience, with the ability to adapt quickly.
- Be open-minded, keen to listen and learn and respectful.
- Commitment to meeting deadlines in accordance with set service level agreements.
- Commitment to building relationships in a team environment.
- Demonstrated aptitude for living and working effectively in a remote, resource-constrained and cross-cultural context.
- Understanding of and commitment to Gender Equality, Disability and Social Inclusion (GEDSI), Child Protection, PSEAH, prevention of human trafficking, environmental protection, anti-corruption and other DFAT safeguarding policies. Failure to uphold these policies may result in termination.

Essential qualifications and experience

- Tertiary qualifications in taxation, accounting, finance, business management or related discipline
- Extensive experience in a tax administration/revenue department.
- Strong interpersonal and communication skills including the ability to communicate complex issues to a wide range of audiences and a good understanding of cultural sensitivities
- A demonstrated ability to analyze complex issues and implement taxation reform programs
- Experience in a range of capacity development approaches, including conducting training, mentoring and the development of procedures and manuals
- Must hold a full drivers license or be willing to make your own arrangements for a driver.

Desirable experience and knowledge

- Strong technical and practical knowledge of the systems, processes and policies used to interpret and administer tax laws
- Experience living and working in a resource-constrained environment.
- Understanding of the importance of cross cutting development issues such as gender, anti-corruption and disability.

Country Context

There are some inherent opportunities and challenges that come with living and working in developing country contexts, including considerations unique to remote island states. Applicants should consider these prior to applying.

- Nauru is the world's smallest Republic. It is located 50 km south of the equator in the central Pacific and has population of approximately 10,000.
- Nauru is accessible by air from Brisbane (Australia), Fiji and the North Pacific.
- As Nauru is a remote island nation with no local manufacturing and a limited human resources pool, it is heavily reliant on imports and vulnerable to supply shocks.
- For many years Nauru enjoyed some of the highest living standards in the world, supported by the revenue from phosphate mining. After the decline of phosphate stocks in the late 1990s and early 2000s, the country suffered a severe economic decline.
- Since late 2012 the economy has improved due to the operation of the Australian Regional Processing Centre for asylum seekers, however, alternative revenue sources are actively being sourced due to a reduction in the operations of the Processing Centre. Fishing license revenues are the major source of income after the regional processing centre.
- Due to the lack of a direct shipping route from Australia or North Asia to Nauru, imports of supplies are costly with some items, such as building supplies taking on average around 3-6 months to secure on-island.

For more information, please visit <https://www.dfat.gov.au/geo/nauru/nauru-country-brief>

Other Information

Applicants will need to undergo psychometric and medical screening prior to deployment. Housing, medical insurance and airfares to home base will be provided as part of the overall remuneration package

Amendments to the position's terms of reference may be made during the period of the engagement as required.

DT Global is deeply committed to safeguarding, which refers to how we keep people and the environment safe from harm. This includes children and vulnerable groups that we interact with as beneficiaries; partners who we collaborate with to deliver our programs; government stakeholders who we support; and importantly, our own personnel.



We take a zero-tolerance approach to sexual exploitation, abuse and harm of adults and children; fraud, corruption and bribery; modern slavery; and any form of exploitation across our operations, partnerships, and supply chains. We uphold the highest standards of integrity and expect the same of those we work with.

Engagement with DT Global is subject to formal background screening, criminal record checks, employment verification, and periodic compliance checks. All DT Global staff receive safety, compliance, safeguarding and integrity training, and we expect our personnel and partners to always act in alignment with our company values.