

REPUBLIC OF NAURU

(No. 12 of 1997)

AN ACT

To repeal the Customs Tariff Ordinance,  
to raise duties by way of a customs  
tariff on certain goods and to amend  
the Customs Ordinance.

(Certified: 13/6/97)

REPUBLIC OF NAURU  
CUSTOMS TARIFF ACT 1997.

(No. 12 of 1997)

ARRANGEMENT OF SECTIONS

Section

Part I

1. Short Title and Commencement
2. Repeal of the Customs Tariff Ordinance 1937-1965
3. Interpretation
4. Duties of Customs in accordance with the Schedule

Part II

5. Amendment to Customs Ordinance 1922-1967

Part III

6. Amendment to Customs Ordinance 1921 of Territory of New Guinea as applicable to Nauru

THE SCHEDULE

**AN ACT**

(No.12 of 1997)

To repeal the Customs Tariff Ordinance, to raise duties by way of a customs tariff on certain goods and to amend the Customs Ordinance

(Certified: 13/6/97 )

Enacted by the Parliament of Nauru as follows:

**PART I - PRELIMINARY & CUSTOMS DUTIES**

**SHORT TITLE AND COMMENCEMENT**

1. This Act may be cited as the Customs Tariff Act 1997 and shall come into force on a date to be notified in the Gazette by the Minister for Finance.

**REPEAL OF PREVIOUS LEGISLATION**

2. The Customs Tariff Ordinance 1937-1965 is repealed upon the coming into effect of this Act.

**INTERPRETATION**

3. Reference in the schedule to the invoice price of an item means an amount equal to or greater than the value of that items as determined in accordance with the Customs Ordinance 1922-1967.

**IMPOSITION OF DUTIES**

4. Subject to any law to the contrary the Duties of Customs specified in the Schedule to this Act shall be charged and collected on all goods dutiable in accordance with that Schedule.

## **PART II - AMENDMENT TO CUSTOMS ORDINANCE 1922-1967**

5. The Customs Ordinance 1922-1967 is amended by deleting the Exceptions to the Customs Ordinance 1921 of the Territory of New Guinea, published in the Commonwealth of Australia Gazette, No.84 of 28th October 1921, adopted as an Ordinance for the Island of Nauru and inserting the following sections:-

### **"DUTY FREE SALES FOR EXPORT**

2.A. Notwithstanding anything to the contrary in the Ordinance, the Minister may issue licences permitting the duty free sale of goods for export from Nauru and for that purpose Cabinet may make regulations prescribing the fee for the issue of such licences, the method of holding goods in bond or rebating previously paid duty to licence holders, the designation of duty free premises, the security of goods held in bond, the form of security required to ensure that goods purchased from a licensee are exported and not consumed or otherwise disposed of in Nauru and for penalties not exceeding \$1,000 for breach of the Regulations.

### **REGULATIONS FOR COLLECTION OF DUTY ON PETROLEUM PRODUCTS**

3. Notwithstanding anything to the contrary in the Ordinance, Cabinet may make regulations prescribing the method for determining the mode and manner of collection of duties on petroleum products.

### **VALUE OF GOODS FOR DUTY PURPOSES**

4. (1) Notwithstanding anything to the contrary in the Ordinance the quantity and value of goods upon which duty is payable under the Customs Tariff Act shall be the quantity and value as declared in the Bill of Lading for the goods unless the Minister has reason to believe that either the quantity or the value as shown on the Bill of Lading is incorrect in which event he may, by notice to the importer levy duty at double the rate provided for the goods in question.

(2) If the Minister gives notice of the double levy under the preceding subsection, and the importer established within 60 days that the quantity or value as shown on the Bill of Lading was true and correct, the Minister shall cause the additional duty to be repaid to the importer

### PART III - AMENDMENTS TO CUSTOMS ORDINANCE 1921

6. The Customs Ordinance 1921 of the Territory of New Guinea in its application to Nauru is amended as follows :-

- (a) wherever the context clearly allows, all references to "ship" or "ships" include "aircraft";
- (b) wherever the context clearly allows, references to "wharf" or "wharf owner" include "airport terminal" and airport terminal owner" respectively;
- (c) references to "The Customs" means the department of the public service or a division of a department having, subject to a responsible Minister, the responsibility for the control of Customs;
- (d) section 10 of the Customs is substituted by the following:-

"The seal of the Customs shall be the twelve point star of Nauru with the words 'Republic of Nauru' in the centre and around the outside circumference the words 'Police Prisons and Customs' or other words approved by the Minister."
- (e) section 46 is amended by deleting therefrom paragraphs (a), (d), (e), (f) and (i);
- (f) the following sections are repealed:-

sections 47, 48 and 50;
- (g) all references to "The King", "His Majesty's Dominions", "the Territory" or "British" shall be references to "The Republic" or "the Republic of Nauru" as may be appropriate in the context;
- (h) all penalties provided for shall be increased ten times.

(i) section 257 is amended by adding thereto the following paragraph:-

"(e) such alterations and variations to the persons, places and names as may be considered necessary or desirable for the avoidance of uncertainty having due regard to the fact that the Ordinance is an adopted Ordinance"

### SCHEDULE

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Item No.	Article	Tariff
1.	Cigars and tobacco other than cigarettes	\$10 per 500 grams
2.	Cigarettes	\$30 per 1000
3.	Spirits and spirituous liquors	\$2 per litre (or part)
4.	Wines still and sparkling (but not non-alcoholic wine)	\$1 per litre (or part)
5.	Ale, Stout, Beer, Cider & Perry (containing alcohol)	\$0.75 per 375ml
6.	Petroleum Products:-	
	a) petrol	\$0.10 per litre
7.	All goods imported pursuant to a government purchase Order	NIL
8.	All goods not falling within any of the above categories	Free

# REPUBLIC OF NAURU

## CUSTOMS TARIFF BILL 1997.

### OBJECTS AND REASONS

THE CUSTOMS TARIFF BILL, 1997 PROVIDES FOR THREE DIMENSIONAL APPROACH

- (A) TO REPEAL CUSTOMS TARIFF ORDINANCE 1937-1965
- (B) TO RAISE DUTIES BY WAY OF A CUSTOMS TARIFF ON CERTAIN GOODS; AND
- (C) TO AMEND THE CUSTOMS ORDINANCE 1922-1967.

IN THE ABOVE PROCESS, CERTAIN PROVISIONS OF CUSTOMS ORDINANCE 1921 OF THE TERRITORY OF NEW GUINEA, PUBLISHED IN THE COMMONWEALTH OF AUSTRALIA GAZETTE, NO. 84 OF 28TH OCTOBER 1921, ADOPTED AS AN ORDINANCE FOR THE ISLAND OF NAURU, HAS ALSO BEEN AMENDED, TO SUIT BETTER THE CIRCUMSTANCES IN NAURU.

THE BILL HAS BEEN DIVIDED INTO THREE PARTS, FOR IDENTIFICATION OF THE AIMS THAT ARE GOING TO BE ACHIEVED BY THE INTRODUCTION OF THIS NEW LEGISLATION, AS DESCRIBED IN THE FIRST PARAGRAPH HEREINBEFORE.

THE VARIOUS CLAUSES ARE EXPLAINED HEREUNDER:

CLAUSE 1           EXPLAINS THE SHORT TITLE AND  
                          COMMENCEMENT DATE OF THIS LEGISLATIVE  
                          ENACTMENT.

- CLAUSE 2 REPEALS THE CUSTOMS TARIFF ORDINANCE 1937-1965
- CLAUSE 3 INTERPRETS CERTAIN EXPRESSION WITH REGARD TO INVOICE PRICE AND ITS DETERMINATION.
- CLAUSE 4 PROVIDES THE NEW SCHEDULE OF DUTIABLE GOODS.
- CLAUSE 5 AIMS AT BRINGING ABOUT CERTAIN AMENDMENTS TO THE CUSTOMS ORDINANCE 1922-1967, BY USING NEW PROVISIONS IN PLACE OF EXCEPTIONS GIVEN THEREIN ;
- CLAUSE 6. AMENDS CERTAIN TERMS, EXPRESSIONS; E.G., RATE OF PENALTIES,ETC GIVEN IN THE CUSTOMS ORDINANCE 1921 OF THE TERRITORY OF NEW GUINEA IN ITS APPLICATION TO NAURU AS ADOPTED LAW, TO SUIT BETTER THE CIRCUMSTANCES IN NAURU.

**THE SCHEDULE** PROVIDES FOR NEW RATES OF TARIFF DUTIES AND INCORPORATES NEW ITEMS TO MAKE THE LEGISLATION BROAD-BASED FOR GENERATION OF REVENUE FOR THE DEVELOPMENT AND GROWTH OF ECONOMY.



I hereby certify that the above is a fair print of a Bill for an Act entitled the Customs Tariff Act 1997 that has been passed by Parliament of Nauru and is now presented to the Speaker for his Certificate under Article 47 of the Constitution.



Clerk of Parliament  
13th June, 1997

Pursuant to Article 47 of the Constitution, I, KENNAN RANIBOK ADEANG, Speaker of Parliament, HEREBY CERTIFY that the Customs Tariff Act 1997 has been passed by Parliament of Nauru.



Speaker  
13th June, 1997