



REPUBLIC OF NAURU

Customs (Rates of Duty) Act 2010

As in force from 1 March 2012

This compilation comprises Act No. 2 of 2010 as amended and in force from 1 March 2012 (being, at the time the compilation was prepared on 1 March 2012, the date of commencement of the most recent amendment).

The notes section at the end of the compilation includes a reference to the law by which each amendment was made. The Table of Amendments in the notes section sets out the legislative history of individual provisions.

The operation of amendments that have been incorporated in the text of the compilation may be affected by application provisions that are set out in the notes section at the end of the compilation.

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REPUBLIC OF NAURU

Customs (Rates of Duty) Act 2010

An Act to impose customs duty on goods, to prescribe the rates of such duty, to repeal the Customs Tariff Act 1997-2007 and for related purposes

PART 1 – PRELIMINARY MATTERS

1 Short title

This Act may be cited as the *Customs (Rates of Duty) Act 2010*.

2 Commencement

This Act commences on the day it receives the certificate of the Speaker under Article 47.

3 Definitions

In this Act:

‘dutiable goods’ means goods specified in Schedules 1 and 2;

‘fresh fruit and vegetables’ means fresh or chilled fruit and vegetables classified under HSC 0701.10, 0701.90, 0702.00, 0703.10, 0703.20, 0703.90, 0704.10, 0704.20, 0704.90, 0705.11, 0705.19, 0705.21, 0705.29, 0706.10, 0706.90, 0707.00, 0708.10, 0708.20, 0708.90, 0709.20, 0709.30, 0709.40, 0709.51, 0709.59, 0709.60, 0709.70, 0709.90, 0714.10, 0714.20, 0714.90, 0803.00, 0804.30, 0804.40, 0804.50, 0805.10, 0805.20, 0805.40, 0805.50, 0805.90, 0806.10, 0807.11, 0807.19, 0807.20, 0808.10, 0808.20, 0809.10, 0809.20, 0809.30, 0809.40, 0810.10, 0810.20, 0810.40, 0810.50, 0810.60, and 0810.90;

‘harmonised system code’ means a code specified in the Harmonized Commodity Description and Coding System set out in the Annex to the International Convention on the Harmonized System, and the abbreviation ***‘HSC’*** has the same meaning;

'water' means goods classified under HSC 2201.10 and 2201.90.

4 Related Acts

This Act must be read with the *Customs Act 1921-2010* and the *Customs Ordinance 1922-1967*.

5 Act to bind Republic

This Act binds the Republic.

PART 2 – CUSTOMS DUTY

6 Imposition of duty

Subject to section 119 of the *Customs Act 1921-2010*, duty must be charged on the import of all dutiable goods into Nauru at the rate specified opposite the goods in Schedule 1 or 2.

7 Annual increase in rate of duty

- (1) The rate of duty for dutiable goods specified in Schedule 1 increases by 5% on:
 - (a) 1 July 2011; and
 - (b) 1 July each year after 2011.
- (2) For subsection (1), the increase in duty must be calculated on the basis of the rate of duty in force immediately before the increase.

Example for section 7

From 1 July 2011 the rate of duty for cigarettes is \$110.25 per 1,000 cigarettes. From 1 July 2012 the rate of duty for cigarettes increases by 5% of \$110.25 to \$115.76 per 1,000 cigarettes.

8 Value of goods

To determine the duty payable for dutiable goods specified in Schedule 2, the value of goods must be calculated in accordance with section 4 of the *Customs Ordinance 1922-1967*.

9 Harmonised system codes available for inspection

Upon request by any person, the Chief Collector of Customs must make the harmonised system codes available for inspection.

PART 3 – AMENDMENT OF CUSTOMS ACT 1921-2009

10 Act amended

- (1) This Part amends the *Customs Act 1921-2009*.
- (2) The *Customs Act 1921-2009* as amended by this Part may be cited as the *Customs Act 1921-2010*.

11 Amendment of section 4

Section 4, definition of 'Dutiable goods'

omit, substitute

'Dutiable goods' means dutiable goods as defined in section 3 of the *Customs (Rates of Duty) Act 2010*;

PART 4 – AMENDMENT OF CUSTOMS (AMENDMENT) ACT 2009

12 Act amended

- (1) This Part amends the *Customs (Amendment) Act 2009*.
- (2) The *Customs (Amendment) Act 2009* as amended by this Act may continue to be cited as the *Customs (Amendment) Act 2009*.

13 Amendment of Long Title

Long title

omit

1922-1967

substitute

1921 of the Territory of New Guinea (adopted)

14 Amendment of section 3

(1) Section 3(1)

omit

1922-1967

substitute

1921 of the Territory of New Guinea (adopted)

(2) Section 3(2)

omit

1922-2009

substitute

1921-2009

15 Effective date

The amendments effected by this Part are taken to have commenced on the day the *Customs (Amendment) Act 2009* commenced.

PART 5 – MISCELLANEOUS MATTERS

16 Regulations

Cabinet may make regulations under this Act.

17 Repeal

The Acts specified in Schedule 3 are repealed.

Note for section 17

Under sections 14 and 15 of the Interpretation Act, the amendments made by Parts II and III of the Customs Tariff Act 1997 are not affected by the repeals in section 17 of this Act.

Schedule 1

Section 6

Rates of duty with annual increase

Dutiable goods	Rate of duty until 30 June 2011	Annual rate increase from 1 July 2011
Goods classified under HSC 2402.20 (Cigarettes)	\$105.00 per 1,000 cigarettes	5% of previous rate
Goods classified under HSC 2401.10; 2401.20; 2401.30; 2402.10; 2402.90; 2403.10; 2403.91; 2403.99 (Cigars and tobacco other than cigarettes)	\$52.50 per 500 grams	5% of previous rate
Goods classified under HSC 2208.20; 2208.30; 2208.40; 2208.50; 2208.60; 2208.70; 2208.90 (Spirits and pre-mixed drinks containing spirits)	\$10 per litre	5% of previous rate
Goods classified under HSC 2204.10; 2204.21; 2204.29; 2204.30; 2205.10; 2205.90; 2206.00 (Wine and sparkling wine, and pre-mixed drinks containing wine)	\$4 per litre	5% of previous rate
Goods classified under HSC 2203.00 (Beer)	\$2 per litre	5% of previous rate

Note for Schedule 1

Under section 7, the rate of duty for dutiable goods specified in Schedule 1 increases by 5% on:

1 July 2011; and
1 July each year after 2011.

The increase in duty must be calculated on the basis of the rate of duty in force immediately before the increase.

Example for application of section 7 to Schedule 1

From 1 July 2011 the rate of duty for cigarettes is \$110.25 per 1,000 cigarettes. From 1 July 2012 the rate of duty for cigarettes increases by 5% of \$110.25 to \$115.76 per 1,000 cigarettes.

Schedule 2

Section 6

Rates of duty

Dutiable goods	Rate of duty
Sugar and products containing added sugar, classified under HSC 0402.29; 0402.99; 0403.10; 0403.90; 0404.10; 0404.90; 0410.00; 1701.11; 1701.12; 1701.91; 1701.99; 1702.11; 1702.19; 1702.20; 1702.30; 1702.40; 1702.50; 1702.60; 1702.90; 1703.10; 1703.90; 1704.10; 1704.90; 1806.10; 1806.20; 1806.31; 1806.32; 1806.90; 1905.20; 1905.31; 1905.32; 1905.90; 2006.00; 2007.10; 2007.91; 2007.99; 2008.20; 2008.30; 2008.40; 2008.50; 2008.60; 2008.70; 2008.80; 2008.91; 2008.92; 2008.99; 2009.11; 2009.12; 2009.19; 2009.21; 2009.29; 2009.31; 2009.39; 2009.41; 2009.49; 2009.50; 2009.61; 2009.69; 2009.71; 2009.79; 2009.80; 2009.90; 2105.00; 2202.10; 2202.90	30% of value
Petrol, classified under HSC 2710.11	\$0.60 per litre
Diesel, classified under HSC 2710.19	\$0.60 per litre
Cosmetics and perfumes, classified under HSC 3303.00; 3304.10; 3304.20; 3304.30; 3304.91; 3304.99	55% of value
Motor cycles, classified under HSC 8711.30; 8711.40; 8711.50; 8711.90	25% of value
Motor cars, classified under HSC 8703.10; 8703.24; 8703.90 and motor vehicles classified under HSC 8703.33 that are of a cylinder capacity exceeding 3,000cc	25% of value
Parts and accessories for motor cycles, motor cars and other motor vehicles, classified under HSC 4011.10; 4011.20; 4011.40; 4011.61; 4011.62; 4011.63; 4011.69; 4011.92; 4011.93; 4011.94; 4011.99; 4012.11; 4012.12; 4012.19; 4012.20; 4012.90; 4013.10; 4013.90; 7007.11; 7007.21; 7009.10; 8407.31; 8407.32; 8407.33; 8407.34; 8408.20; 8409.91; 8409.99; 8426.91; 8512.20; 8512.30; 8512.40; 8512.90; 8706.00; 8707.10; 8707.90; 8708.10; 8708.21; 8708.29; 8708.30; 8708.40; 8708.50; 8708.70; 8708.80; 8708.91; 8708.92; 8708.93; 8708.94; 8708.95; 8708.99; 8709.90; 8714.11; 8714.19	25% of value
Other motor vehicles, classified under HSC 8426.41; 8426.49; 8427.10; 8427.20; 8427.90; 8429.11; 8429.19; 8429.20; 8429.30; 8429.40; 8429.51; 8429.52; 8429.59; 8430.10; 8430.31; 8430.41; 8430.50; 8701.10; 8701.20; 8701.30; 8701.90; 8704.10; 8704.21; 8704.22; 8704.23; 8704.31; 8704.32; 8704.90; 8705.10; 8705.20; 8705.30; 8705.40; 8705.90; 8709.11; 8709.19; 8710.00; 8716.10; 8716.20; 8716.31; 8716.39; 8716.40; 8716.80	25% of value
All other goods (except water and fresh fruit and vegetables)	10% of value

Note for Schedule 2

For calculation of the value of dutiable goods under this Schedule see section 8.

Schedule 3

Section 17

Repealed Acts

<i>Customs Tariff Act 1997</i>	Act No. 12 of 1997
<i>Customs Tariff (Amendment) Act 1999</i>	Act No. 9 of 1999
<i>Customs Tariff Act 2006</i>	Act No. 5 of 2006
<i>Customs Tariff (Amendment) Act 2007</i>	Act No. 8 of 2007

Note for Schedule 3

Under section 20 of the Interpretation Act, the Customs Tariff (Amendment) Act 2004 (Act No. 19 of 2004) is not revived by the repeal of the Customs Tariff Act 2006.

Notes for Customs (Rates of Duty) Act 2010

Table of Constituent Legislation

Acts

Short title	Number	Certification	Commencement
<i>Customs (Rates of Duty) Act 2010</i>	2010/02	01.11.2010	01.11.2010
<i>Customs (Rates of Duty) (Amendment) Act 2012</i>	2012/02	23.02.2012	01.03.2012

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
Schedule 2	am. by Act 2012/02