



**REPUBLIC OF NAURU
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**THE CUSTOMS DUTIES ON PETROLEUM PRODUCTS
(MODE OF COLLECTION) REGULATIONS 1997**

In exercise of the powers under Section 3 of the Customs Ordinance 1922 1967, Cabinet hereby makes the following Regulations to provide for the mode of collection of duties on petroleum products and matters connected therewith.

SHORT TITLE, COMMENCEMENT AND APPLICATION

1. (1) *These Regulations may be called The Customs Duties on Petroleum Products (Mode of Collection) Regulations 1997.*
- (2) *They shall come into force on the 1st day of July 1997.*
- (3) *They apply to Petroleum Products.*

INTERPRETATION

2. *In these Regulations, unless the context otherwise requires -*
 - (a) *"Act" means The Customs Tariff Act 1997;*
 - (b) *"Customs" has the meaning assigned to it in the Customs Ordinance 1921 of the Territory of New Guinea as applicable to Nauru.*
 - (c) *"Duties" with its grammatical variations means any duty chargeable under the Act.*
 - (d) *"Officer" includes any person employed in the services of Customs;*

BILL OF LADING TO BE DELIVERED

3. *Upon the arrival of a ship the Master or the Agent shall, as soon as possible, deliver to the officer a copy of the Bill of Lading in relation to Petroleum Products.*

CONSIGNEE TO BE NOTIFIED

4. *The Officer may permit consignment of goods to be offloaded and cause them to be kept in the places provided or legally authorised for storage of such goods, and notify the consignee and required him to fill in the Customs Declaration of Imports (Dutiable) in Customs Form 1 appended to these Regulations.*

IMPOSITION OF DUTIES

5. *On receipt of the declaration as aforesaid, the officer shall assess and impose the duties chargeable on such goods in accordance with the Schedule to the Act and notify the consignee accordingly. The consignee shall, unless he makes the payment of duties immediately, give to the officer a declaration in the Customs Form 2 appended to these Regulations to pay the duties within thirty days from the date of declaration. The goods shall be released only when either payment of duties is made and a receipt of payment is shown to the officer or a declaration as aforesaid in this regulation is made.*

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IMPOSITION OF PENALTY

6. (1) *If the consignee fails to pay the duty as aforesaid, the officer shall report the matter to the Minister for Finance, who may, subject to the provisions of the Act, impose such penalty therefor as he may consider expedient in the circumstances of the case. All duties imposed under and in accordance with these Regulations and the penalty, if any imposed as aforesaid, shall be deposited within the period of thirty days from the date on which the consignee is notified about the imposition of penalty.*

(2) *If the consignee fails to deposit the duties required by the preceding sub regulation (1) the Minister shall without prejudice to any action that may be taken under the law. have the power to direct the officer to recover the amount of duties and the penalty, if any, or any balance thereof, by sale or auction of such goods.*

(3) *Where the proceeds of sale of such goods exceed the amount of duties and penalty, if any, the excess shall be refunded to the consignee after deduction of the expenses, if any, incurred in sale*

RECEIPT OF PAYMENT

7. *Whenever any payment of duties or penalty, if any, is made, a receipt in token of payment shall be issued to the consignee.*

CARE FOR THE PROTECTION OF GOODS STORED

8. *Where any consignee of the goods in respect of which duty is imposed does not take delivery thereof, the officer in-charge of the place of storage of the goods shall take reasonable care for the protection of such goods till they are delivered to the consignee or sold off. Where the Minister for Finance considers it expedient so to do, he may require or permit the consignee of the goods in respect of which duties are imposed but not paid, to store them in a place properly provided by the consignee till the recovery of the duties so however that such goods shall subject to the directions of the Minister for Finance shall be kept sealed.*

DRAWBACKS

9. (1) *In relation to the goods which after import into Nauru, are exported, drawbacks shall be allowed to the extent of the amount of duties charged in respect thereof when the Customs is satisfied that the export of these goods have been made. In such cases the provisions of Sections 155, 156, 157, 158, 159 and 160 of the Customs Ordinance of 1921 for the Territory of New Guinea as applicable to Nauru shall be complied with.*

(2) *Where out of the goods on which duties are imposed and charged, any goods are purchased by the Government of the Republic of Nauru, duty drawbacks shall be allowed provided the seller submits to the Treasury a Duty Drawback Form 3 appended to these Regulations.*