



REPUBLIC OF NAURU

Customs Tariff Bill 2014

Bill No. 17 of 2014

A Bill for an Act to repeal the Customs (Duty Rates Act) 2010

Certified []

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REPUBLIC OF NAURU

CUSTOMS TARIFF ACT 2014

Act No. of 2014

An Act to repeal the Customs (Duty Rates Act) 2010

BE IT ENACTED by the Parliament of Nauru as follows:

1 Short Title and commencement

- (1) This Act may be cited as the Customs Tariff Act 2014.
- (2) This Act commences on 1 October 2014.

2 Definitions

- (1) In this Act, unless the context otherwise requires-

‘Bulk cargo container’ means an article of transport equipment, being a lift van, movable tank, or other similar structure,-

- (a) of a permanent character and accordingly strong enough to be suitable for repeated use; and
- (b) specially designed to facilitate the carriage of goods by one or more modes of transport, without immediate repacking; and
- (c) fitted with devices permitting its ready handling and its transfer from one mode of transport to another; and
- (d) so designed as to be easy to fill and empty; and
- (e) having an internal volume of one cubic meter or more-

and includes the normal accessories and equipment of the container, when imported with the container and used exclusively with it, but does not include any vehicle, or any

ordinary packing case, crate, box or other similar article used for packing.

'Chief Collector of Customs' means the person holding office in accordance with section 4(2) of the Customs Act as the Chief Collector of Customs;

'Customs or the Customs' has the meaning given to it by section 2 of the Customs Act 2014;

'Customs Value or Value' in relation to any goods, means Customs value of those goods determined in accordance with the Second Schedule of the Customs Act 2014;

'Duty' means any duty imposed on goods under any of the provisions of this Act;

'Goods' has the meaning given to it by section 2 of the Customs Act 2014;

'imported' has the meaning given to it by section 2 of the Customs Act 2014;

'importer' has the same meaning set out in section 2 of the Customs Act 2014;

'manufacturing area' has the meaning given to it by section 2 of the Customs Act 2014;

'Minister' means the Minister responsible for Customs;

'Normal Tariff' means the rates of duty and the exemptions from duty specified in the column headed **'Normal Tariff'** in the Tariff; and includes any modification or amendment as made from time to time;

'Preferential Tariff' means the rates of duty, specified in the column headed **'Preferential Tariff'** in the Tariff;

'prescribed' in relation to forms includes prescribed by the Chief Collector;

'rate of duty' includes the term Free;

'ship' means any kind of vessel used in navigation, not propelled by oars only;

'shipment' includes loading into an aircraft; and **'to ship'** and cognate expressions have corresponding meanings;

‘Standard Tariff’ means Standard Tariff comprised in Part 1 of the Tariff;

‘Tariff’ means the Tariff of the Republic of Nauru as set out in the 2014 Tariff document from time to time amended, modified, or revoked and replaced;

‘Tariff Heading or Headings’ means the headings of the Tariff (printed in bold type), being a heading of the Harmonised system established by the International Convention on the Harmonised Commodity Description and Coding System s identified by 4 digits;

‘Tariff Item’ means a Tariff item of the Standard tariff identified by 8 digits and it’s corresponding heading;

‘Tariff Subheading’, or **‘subheading’,** means a subheading appearing in the standard tariff and identified by 6 digits or not identified by any number;

‘Working Tariff Document’ means the document maintained under that name by the person holding office under the Custom’s Act 2014 as the Chief Collector of Custom.

3 The Tariff

- (1) Duties must be levied, collected, and paid in accordance with the Tariff, or with a transitional safeguard measure or a provisional transitional safeguard measure, as the case may require, on goods to which this subsection applies.
- (2) Subsection (1) applies to goods that, after the commencement of this Act, are—
 - (a) imported into Republic; or
 - (b) entered for home consumption; or
 - (c) entered for delivery to a manufacturing area.
- (3) Subsection (1) is subject to the provisions of this Act.

4 Enforcement of Tariff

- (1) The enforcement and collection of duties payable under this Act shall be a function of Customs.