



REPUBLIC OF NAURU

**Customs (Rates of Duty) Act 2010**

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**Act No.2 of 2010**

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**Act No.2 of 2010**

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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

*Certified on 1 November 2010*

Enacted by the Parliament of Nauru as follows:

**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 8711.10; 8711.20; 8711.30; 8711.40; 8711.50; 8711.90	25% of value
Motor cars, classified under HSC 8703.10; 8703.21; 8703.22; 8703.23; 8703.24; 8703.31; 8703.32; 8703.33; 8703.90	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; 8702.10; 8702.90; 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.*