

REPUBLIC OF NAURU

(No. 8 of 2007)

AN ACT

To amend the Customs Tariff Act 2006.

(Certified: 28th June 2007)

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Enacted by the Parliament of Nauru

Short Title

1. This Act is the *Customs Tariff (Amendment) Act 2007*.

Principal Act

2. (1) The *Customs Tariff Act 1997-2006* is called the principal Act.
(2) The principal Act, as amended by this Act, may be cited as the *Customs Tariff Act 1997-2007*.

Amendment to Schedule of the principal Act

3. The Schedule of the principal Act is amended by substituting for the Articles listed in column 1 the tariff alongside those articles in column 2 -

Column 1 <i>Article</i>	Column 2 <i>Tariff</i>
Petrol	\$0.60 per litre
Automotive distillate	\$0.60 per litre
Non-alcoholic beverages - other than water (carbonated or not), soy milk, unflavoured milk (full cream and light) and drinks sweetened other than with sugar.	30% of the purchase price
Sugar and sugar containing products	30% of the purchase price
All other goods (other than water, carbonated or not and fresh fruits and vegetables)	7% of the purchase price

Definitions for the Schedule

4. In the Schedule to the principal Act reference to 'sugar and sugar containing products includes -

- (a) sugar – all forms of sugar including raw and processed sugar;
- (b) sugar sweetened soft drinks
 - (i) all forms of carbonated and non-carbonated soft drinks containing added sugar, and fruit drinks containing added sugar (but not sugar free or zero sugar soft drinks);
 - (ii) all forms of milk and dairy products containing added sugar (but not soy milk or natural milk and dairy products).
- (c) Sugar containing powdered substances – all forms of powdered substances containing added sugar such as Milo, Horlicks, Ovaltine and other sugar added powdered substances (excluding, tea, coffee and herbal infusions);
- (d) Sugar containing confectionary – all forms of confectionary containing added sugar such as sweet biscuits, cakes, doughnuts, chocolate, ice cream, candies and other added sugar confectionary (but not no added sugar confectionary);
- (e) Sugar containing canned fruits in syrup – all forms of canned fruits in syrup containing added sugar (but not natural or no added sugar canned fruits in syrup)
- (f) Other sugar containing items – all forms of jams and jellies containing added sugar (but not natural or no added sugar jams and jellies), and honey.

Effective date and variation of Schedule in subsequent Years

5. (1) Section 3 has effect from 1 July 2007.
- (2) In each of the years commencing 1 July 2008, 2009 and 2010 the tariff on 'All other goods (other than water, carbonated or not, and fresh fruits and vegetables)' is replaced in accordance with the following table –

Article	Tariff		
	1 July 2008	1 July 2009	1 July 2010
All other goods (other than water carbonated or not, fresh fruits and vegetables)	8%	9%	10%

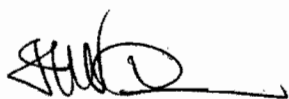
Transitional

6. (1) The importer of goods subject to the increases provided in clause 3 (other than for petrol and automotive distillate) may be exempted from payment of import duty by order of the Minister if he is satisfied that particular goods have, before 1 July 2007, been sold and paid for by a customer of the importer.

(2) Subsection (1) does not exempt the person who has purchased goods in respect of which the importer is relieved from payment of import duty, from payment of duty in respect of those goods.

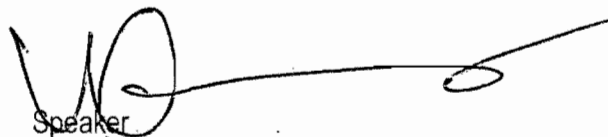
(3) The Cabinet may make regulations providing for the collection of duty from persons who have purchased goods from an importer who has been relieved of payment pursuant to subsection (2) in the same amount as the importer would have paid had he not been exempted under this subsection.

I hereby certify that the above is a fair print of a Bill for an Act entitled **Customs Tariff (Amendment) Act 2007**, 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
28th June 2007

Pursuant to Article 47 of the Constitution, I, **VALDON K. DOWIYOGO**, Speaker of Parliament, **hereby certify** that the **Customs Tariff (Amendment) Act 2007** has been passed by Parliament of Nauru.



Speaker
28th June 2007