



REPUBLIC OF NAURU

CUSTOMS (AMENDMENT) ACT 2022

No. 12 of 2022

An Act to amend the *Customs Act 2014*.

Certified: [8th June 2022]

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Enacted by the Parliament of Nauru as follows:

1 Short title

This Act may be cited as the *Customs (Amendment) Act 2022*.

2 Commencement

This Act commences on 1 July 2022.

3 Amendment of Customs Act 2014

The *Customs Act 2014* is amended by the provisions of this Act.

4 Amendment of Section 2

Section 2 is amended in the definition of '**Customs value**' or '**value**' by inserting '*of the Customs Tariff Act 2014*' after '*Schedule 2*'.

5 Amendment of Section 94

Section 94(1) is amended by inserting '*of the Customs Tariff Act 2014*' after '*Schedule 2*'.

6 Amendment of Section 95

Section 95 is amended:

(a) in subsection (1)(a), by inserting '*of the Customs Tariff Act 2014*' after '*Schedule 2*'; and

(b) in subsection (2)(b) by deleting it and substituting as follows:

'(b) the basis for the amended assessment and where applicable make references to the relevant provisions of this Act, Schedule 2 of the Customs Tariff Act 2014 or any other relevant provisions of that Act.'

7 Amendment of Section 272

Section 272(1)(b) is amended by inserting '*of the Customs Tariff Act 2014*' after '*Schedule 2*'.

8 General amendment of reference to Schedule 1

All references to '*Schedule 1*' are deleted and substituted with '*the Schedule*' or '*Schedule*' where the context requires.

9 Repeal Schedule 2

Schedule 2 is repealed.