



REPUBLIC OF NAURU

# CUSTOMS (AMENDMENT) ACT 2024

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No. 14 of 2024

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An Act to amend the Customs Act 2014.

Certified: 20 August 2024

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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 2024*.

**2 Commencement**

This Act commences on the date it is certified by the Speaker.

**3 Amendment of the Customs Act 2014**

This Act amends the *Customs Act 2014*.

**4 Amendment of Section 95**

Section 95(1) is amended by deleting ‘the Chief Collector of Customs may amend that assessment, and that amended assessment is the Customs value for the purposes of this Act’ and substituting ‘the assessment shall be amended in accordance with Schedule 2 of the Customs Tariff Act 2014’.

**5 Amendment of Section 151**

Section 151(2) is amended by deleting ‘7 years’ and substituting ‘5 years’.

**6 Amendment of Section 184**

Section 184(1) is amended by deleting ‘7 years’ and substituting ‘5 years’.

**7 Amendment of Section 264**

Section 264(2) is amended by deleting ‘7 years’ and substituting ‘5 years’.

**8 Amendment of Section 303**

Section 303 is amended by:

(a) deleting ‘under this Act’ in the heading; and

(b) inserting a new subsection after subsection (2) as follows:

‘(3) Where a declaration is made to the Chief Collector of Customs or a Customs officer under this Act or any other written law, Customs shall keep or cause to be kept the declaration and all information contained in or related to the declaration for a period of 5 years.’.