

REPUBLIC OF NAURU

CUSTOMS TARIFF (AMENDMENT) BILL 2023

EXPLANATORY MEMORANDUM

The *Customs Tariff (Amendment) Bill 2023* is a Bill for an Act to amend the *Customs Tariff Act 2014* ('Act').

This memorandum provides an explanation of the Bill and is only intended to indicate the general effect.

EXPLANATION OF CLAUSES

Clause 1 provides the short title of the amending legislation. Once the Bill is enacted by the Parliament of Nauru, the Act may be cited as the *Customs Tariff (Amendment) Act 2023*.

Clause 2 provides that the Act enters into force on the date it is certified by the Speaker of Parliament.

Clause 3 provides that the Act is being amended by the provisions of the Bill.

Clause 4 amends Schedule 1 of the Act by deleting the entire tariff schedule and substituting it with a new tariff schedule.

The new tariff schedule consists of the Working Tariff Document which has been certified by the Cabinet and maintained by the Chief Collector of Customs in accordance with Section 13 of the Act. The new tariff schedule also contains the budgetary changes for the next financial year. The changes are included in the table below:

Tariff Item	Description	Unit Qty	Import Duty Rate	Import Excise	SITC Code	Export Duty Rate
2208.20.10	--- of alcoholic strength not exceeding 7.0% vol per litre	lt		\$9.24 per litre	112.42	Free
2208.20.20	--- of alcoholic strength exceeding 7.0% vol per litre but not exceeding 14.0% vol per litre	lt		\$10.00 per litre	112.42	Free
2208.20.30	--- of alcoholic strength exceeding 14.0% vol per litre	lt		\$13.00 per litre	112.42	Free
	- Whiskies:					
2208.30.10	--- of alcoholic strength not exceeding 7.0% vol per litre	lt		\$9.24 per litre	112.41	Free
2208.30.20	--- of alcoholic strength exceeding 7.0% vol per litre but not exceeding 14.0% vol per litre	lt		\$10.00 per litre	112.41	Free
2208.30.30	--- of alcoholic strength exceeding 14.0% vol per litre but not exceeding 48%	lt		\$13.00 per litre	112.41	Free
2208.30.40	--- of alcoholic strength exceeding 48.0% vol per litre	lt		\$26.00 per litre	112.49	Free

2208.40.10	--- of alcoholic strength not exceeding 7.0% vol per litre	lt		\$9.24 per litre	112.44	Free
2208.40.20	--- of alcoholic strength exceeding 7.0% vol per litre but not exceeding 14.0% vol per litre	lt		\$10.00 per litre	112.44	Free
2208.40.30	--- of alcoholic strength exceeding 14.0% vol per litre but not exceeding 48%	lt		\$13.00 per litre	112.44	Free
2208.40.40	--- of alcoholic strength exceeding 48.0% vol per litre	lt		\$26.00 per litre	112.49	Free
2208.50.10	--- of alcoholic strength not exceeding 7.0% vol per litre	lt		\$9.24 per litre	112.45	Free
2208.50.20	--- of alcoholic strength exceeding 7.0% vol per litre but not exceeding 14.0% vol per litre	lt		\$10.00 per litre	112.45	Free
2208.50.30	--- of alcoholic strength exceeding 14.0% vol per litre but not exceeding 48%	lt		\$13.00 per litre	112.45	Free
2208.50.40	--- of alcoholic strength exceeding 48.0% vol per litre	lt		\$26.00 per litre	112.49	Free
2208.60.10	--- of alcoholic strength not exceeding 7.0% vol per litre	lt		\$9.24 per litre	112.49	Free
2208.60.20	--- of alcoholic strength exceeding 7.0% vol per litre but not exceeding 14.0% vol per litre	lt		\$10.00 per litre	112.49	Free
2208.60.30	--- of alcoholic strength exceeding 14.0% vol per litre but not exceeding 48%	lt		\$13.00 per litre	112.49	Free
2208.60.40	--- of alcoholic strength exceeding 48.0% vol per litre	lt		\$26.00 per litre	112.49	Free
2208.70.10	--- of alcoholic strength not exceeding 7.0% vol per litre	lt		\$9.24 per litre	112.49	Free
2208.70.20	--- of alcoholic strength exceeding 7.0% vol per litre but not exceeding 14.0% vol per litre	lt		\$10.00 per litre	112.49	Free
2208.70.30	--- of alcoholic strength exceeding 14.0% vol per litre but not exceeding 48%	lt		\$13.00 per litre	112.49	Free
2208.70.40	--- of alcoholic strength exceeding 48.0% vol per litre	lt		\$26.00 per litre	112.49	Free
2208.90.10	--- of alcoholic strength not exceeding 7.0% vol per litre	lt		\$9.24 per litre	112.49	Free
2208.90.20	--- of alcoholic strength exceeding 7.0% vol per litre but not exceeding 14.0% vol per litre	lt		\$10.00 per litre	112.49	Free

2208.90.30	--- of alcoholic strength exceeding 14.0% vol per litre but not exceeding 48%	Lt		\$13.00 per litre	112.49	Free
2208.90.40	--- of alcoholic strength exceeding 48.0% vol per litre	lt		\$26.00 per litre	112.49	Free
2401.10.00	-Tobacco, not stemmed/stripped	kg		\$379 per kg	121.10	Free
2401.20.00	- Tobacco, partly or wholly stemmed/stripped	kg		\$379 per kg	121.20	Free
2401.30.00	- Tobacco refuse	kg		\$379 per kg	121.30	Free
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	kg		\$379 per kg	122.10	Free
2402.20.00	-Cigarettes containing tobacco	kg		\$0.40 per stick	122.1	Free
2402.90.00	-Other	kg		\$0.40 per stick	122.1	Free
2403.11.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg		\$379 per kg	122.31	Free
	-- Other:					
2403.19.10	---Chewing tobacco	kg		\$379 per kg	122.31	Free
2403.19.20	---Twist tobacco	kg		\$379 per kg	122.31	Free
2403.19.30	---Stick tobacco	kg		\$379 per kg	122.31	Free
2403.19.40	---Coarse shredded tobacco for roll your own cigarettes	kg		\$379 per kg	122.31	Free
2403.19.90	---Other	kg		\$379 per kg	122.31	Free
	-Other:					
2403.91.00	-- "homogenised" or "reconstituted" tobacco	kg		\$379 per kg	122.32	Free
	--Other:					
2403.99.10	---Tobacco extracts and essences	kg		\$379 per kg	122.32	Free
2403.99.20	---Snuff, whether or not dry	kg		\$379 per kg	122.32	Free
2403.99.90	---Other	kg		\$379 per kg	122.32	Free
	-- Containing tobacco or reconstituted tobacco:					

2404.11.10	--- e-cigarette containing tobacco or reconstituted tobacco with aromatic substances of 1000 or less puffs	u		\$15 per unit	122.32	Free
2404.11.20	--- e-cigarette containing tobacco or reconstituted tobacco with aromatic substances exceeding 1000 puffs but not exceeding 3000 puffs	u		\$30 per unit	122.32	Free
2404.11.30	--- e-cigarette containing tobacco or reconstituted tobacco with aromatic substances exceeding 3000 puff but not exceeding 4500 puffs	u		\$50 per unit	122.32	Free
2404.11.40	--- e-cigarette containing tobacco or reconstituted tobacco with aromatic substances exceeding 4500 puff but not exceeding 5500 puffs			\$60 per unit	122.32	Free

2404.11.50	--- e-cigarette containing tobacco or reconstituted tobacco with aromatic substances exceeding 5500 puff but not exceeding 7000 puffs	u	0%	\$70 per unit	122.32	Free
2404.11.90	---other	u	0%	\$80 per unit	122.32	Free
	-- Other, containing nicotine:					
2404.12.10	---e-cigarette containing liquid with aromatic substances of 1000 or less puffs	u		\$15 per unit	122.32	Free
2404.12.20	--- e-cigarette containing liquid with aromatic substances exceeding 1000 puffs but not exceeding 3000 puffs	u	0%	\$30 per unit	122.32	Free
2404.12.30	--- e-cigarette containing liquid with aromatic substances exceeding 3000 puff but not exceeding 4500 puffs	u	0%	\$50 per unit	122.32	Free
2404.12.40	--- e-cigarette containing liquid with aromatic substances exceeding 4500 puff but not exceeding 5500	u	0%	\$60 per unit	122.32	Free
2404.12.50	--- e-cigarette containing tobacco or reconstituted tobacco with aromatic exceeding 5550 puffs but not exceeding 7000 puffs.	u	0%	\$70 per unit	122.32	Free
2404.12.90	---other	u	0%	\$80 per unit	122.32	Free
	-- Other:					
2404.19.10	--- e-cigarette containing nicotine products of 1000 and less puffs	u	0%	\$15 per unit	122.32	Free
2404.19.20	--- e-cigarette containing nicotine products exceeding 1000 puffs but not exceeding 3000 puffs	u	0%	\$30 per unit	122.32	Free
2404.19.30	--- e-cigarette containing nicotine products exceeding 3000 puff but not exceeding 4500 puffs	u	0%	\$50 per unit	122.32	Free
2404.19.40	-- e-cigarette containing nicotine products exceeding 4500 puffs but not exceeding 5500 puffs	u	0%	\$60 per unit	122.32	Free
2404.19.50	-- e-cigarette containing nicotine products exceeding 5500 puffs but not exceeding 7000 puffs	u	0%	\$70 per unit	122.32	Free

2404.19.90	---other	u	0%	\$80 per Unit	122.32	Free
	- Other:					
	-- For oral application:					
2404.91.10	--- e cigarette for oral application containing nicotine of 1000 or less puffs	u	0%	\$15 per unit	122.32	Free
2404.91 .20	--- e-cigarette for oral application containing nicotine products exceeding 1000 puffs but not exceeding 3000 puffs	u	0%	\$30 per unit	122.32	
2404.91.30	--- e-cigarette for oral application containing nicotine products exceeding 3000 puffs but not exceeding 4500 puffs	u	0%	\$50 per unit	122.32	Free
2404.91.40	--- e-cigarette containing for oral application nicotine products exceeding 4500 puff but not exceeding 5500 puffs	u	0%	\$60 per unit	122.32	Free
2404.91.50	--- e-cigarette containing nicotine products exceeding 5500 puff but not exceeding 7000 puffs	u	0%	\$70 per unit	122.32	
2404.91.90	---other	u	0%	\$80 per unit	122.32	Free
	-- For transdermal application:					
2404.92.10	--- e- cigarettes containing aromatic or modified aromatic substances of 1000 and less puffs	u	0%	\$15 per unit	122.32	Free
2404.92.20	--- e cigarettes containing aromatic or modified aromatic substances exceeding 1000 puffs but not exceeding 3000 puffs	u	0%	\$30 per unit	122.32	Free
2404.92.30	- e cigarettes containing aromatic or modified aromatic substances exceeding 3000 puffs but not exceeding 4500 puffs	u	0%	\$50 per unit	122.32	Free
2404.92.40	--- e cigarettes containing aromatic or modified aromatic substances exceeding 4500 puffs but not exceeding 5500 puffs	u	0%	\$60 per unit	122.32	Free
2404.92.50	--- e cigarettes containing aromatic or modified aromatic exceeding 5500 puffs but not exceeding 7000 puffs	u	0%	\$70 per unit	122.32	Free
2404.92.90	---other	u	0%	\$80 per unit	122.32	Free
	-- Other:					

2404.99.10	--- e cigarettes containing aromatic or modified aromatic substances of 1000 and less puffs	u	0%	\$15 per unit	122.32	Free
2404.99.20	--- e- cigarettes containing aromatic or modified aromatic substances exceeding 1000 puffs but not exceeding 3000 puffs	u	0%	\$30 per unit	122.32	Free
2404.99.30	--- e- cigarettes containing aromatic or modified aromatic substances exceeding 3000 puffs but not exceeding 4500 puffs	u	0%	\$50 per unit	122.32	Free
2404.99.40	--- e-liquid cigarettes containing aromatic or modified aromatic substances exceeding 4500 puff but not exceeding 5500 puffs	u	0%	\$60 per unit	122.32	Free
2404.99.50	--- e-liquid cigarettes containing aromatic or modified aromatic substances exceeding 5500 puff but not exceeding 70000 puffs	u	0%	\$70 per unit	122.32	Free
2404.99.90	---other	u	0%	\$80 per unit	122.32	Free