

**REPUBLIC OF NAURU**  
**CUSTOMS (RATES OF DUTY) (AMENDMENT) BILL 2013**

**EXPLANATORY MEMORANDUM**

The *Customs (Rates of Duty) (Amendment) Bill 2013* is a Bill for an Act to amend the *Customs (Rates of Duty) Act 2010*.

**EXPLANATION OF CLAUSES**

Clause 1 proposes a new section 7 of the Act by deleting the existing provision and substituting with the new one. The new section 7 puts the rate of duty for dutiable goods specified in Schedule 1 at 30% and this is to be calculated on the basis of the rate of duty in force from 1<sup>st</sup> July 2013. Schedule 1 lists the following goods;

1. Cigarettes
2. Cigars and tobacco other than cigarettes
3. Spirits and pre-mixed drinks containing spirits
4. Wine and sparkling wine and pre-mixed drinks containing wine
5. Beer