



REPUBLIC OF NAURU

CUSTOMS (BROKERS) REGULATIONS 2024

SL No. 23 of 2024

Notified: 29 July 2024

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The Cabinet makes the following Regulations under Sections 295, 296, 297, 298, 299, 300 and 310 of the *Customs Act 2014*

PART 1 – PRELIMINARY

1 Citation

These Regulations may be cited as the *Customs (Brokers) Regulations 2024*.

2 Commencement

These Regulations commence on the day they are notified in the Gazette.

3 Definitions

In these Regulations:

‘Act’ means the *Customs Act 2014*;

‘court’ means the District Court;

‘customer due diligence’ has the meaning given to it under the *Anti-Money Laundering and Targeted Financial Sanctions Act 2023*;

‘Customs system’ has the meaning given to it under the *Customs Regulations 2023*;

‘Licence’ means a licence issued under Section 295 of the Act; and

‘line’ means an individual tariff line entered in an electronic declaration for imported items made by a broker.

PART 2 – CUSTOMS BROKERS LICENCE

4 Prohibition on conducting business without a Licence

- (1) No person shall commence or carry on any business as a Customs Broker without a Licence granted under the Act.
- (2) A person who contravenes subregulation (1), commits an offence and shall be liable upon conviction to a fine not exceeding \$10,000 or imprisonment for a term not exceeding 6 months or both.

5 Particulars required for a Broker’s Licence application

- (1) A person applying for a Customs Broker’s Licence shall provide the following information and particulars:
 - (a) the surname and forenames;
 - (b) date of birth;
 - (c) gender;

- (d) usual residential address;
 - (e) correspondence address, if different from address of the business;
 - (f) nationality;
 - (g) general nature of any other business, if there is already a business registered;
 - (h) full address of the registered or principal place of business;
 - (i) telephone number;
 - (j) email address;
 - (k) intended date of the commencement of the Customs Broker's Licence Business;
 - (l) Tax Identification Number issued under the *Revenue Administration Act 2014*;
 - (m) passport size photograph of the individual when registering for the first time;
 - (n) identity instrument such as driver's licence, biodata page of passport or birth certificate; and
 - (o) a certificate of completion of the Nauru Customs Broker's Examination.
- (2) Where a person already has an existing business and is applying for a Customs Broker's Licence to carry on a business of a Customs Broker, he or she shall provide the following additional information or particulars:
- (a) in case of an individual, a copy of the Certificate of Registration of Business Name issued under the *Business Names Registration Act 2018*;
 - (b) in case of a corporation, the Incorporation Certificate issued under the *Corporations Act 1972*;
 - (c) in case of a partnership, the Certificate of Partnership issued under the *Partnership Act 2018*;
 - (d) in case of a trust, the Certificate of Registration of Trust issued under the *Trusts Act 2018*; and
 - (e) a copy of the valid business licence of the applicant.
- (3) A person applying for a Broker's Licence shall declare the following in Form 1 of Schedule 1:

- (a) he or she has successfully completed the Nauru Customs Broker's Examination;
 - (b) he or she has knowledge of trade-related transport and finance matters;
 - (c) he or she has knowledge and understanding of the law and practice of customs and border control in relation to movement of goods to and from the Republic; and
 - (d) he or she has not been convicted of a criminal offence.
- (4) In case of a partnership, corporation or trust, a partner of the partnership, director or Chief Executive Officer of the corporation and a trustee of the trust shall declare:
- (a) subject to paragraph (b) a partner, director or a trustee has successfully completed the Nauru Customs Broker's Examination;
 - (b) the partner, director or trustee have not completed the Nauru Customs Broker's Examination but the business employs or engages the Chief Executive Officer or senior management officers who have successfully completed the Nauru Customs Broker's Examination;
 - (c) for the purposes of paragraph (b), the partnership, corporation or trust shall continue to employ or engage qualified Chief Executive Officer or senior management officers and where there are none available, the licence shall be surrendered to the Chief Collector of Customs and the business of Customs Brokers shall cease with immediate effect;
 - (d) one or more of the partners, directors, trustees, Chief Executive Officer or senior management staff have knowledge of trade-related transport and finance matters;
 - (e) one or more of the partners, directors, trustees, Chief Executive Officer or senior management staff have knowledge and understanding of the law and practice of customs and border control in relation to the movement of goods to and from the Republic; and
 - (f) one or more of the partners, directors, trustees, Chief Executive Officer or senior management staff who have successfully completed the Nauru Customs Broker's Examination and on whose behalf the licence is to be issued, has not been convicted of a criminal offence.
- (5) The Chief Collector of Customs may require such other additional information or particulars before considering an application for a Customs Broker's Licence.

6 Application for Customs Broker's Licence

- (1) A person who intends to carry on a business of Customs Broker shall apply for a licence under Section 295 of the Act.
- (2) The application shall be in Form 1 of Schedule 1.
- (3) The Chief Collector of Customs shall consider and determine an application for a licence under subregulation (2), within 14 days of receiving the application.
- (4) The Chief Collector of Customs may:
 - (a) grant the Licence;
 - (b) require further information before granting or declining the application;
or
 - (c) decline to issue the Licence.
- (5) Where the Chief Collector of Customs declines to grant the licence, he or she shall provide the reason for his or her decision.

7 Licence fee

The annual Licence fee as set out in Schedule 2 shall be paid before the issuance or renewal of the Licence.

8 Certificate for Licence

The Customs Broker's Licence Certificate shall be in Form 2 of Schedule 1.

9 Display of Licence

- (1) A Licence shall be displayed in a conspicuous place in or at each of the Customs Broker's business offices at which the Customs Broker conducts business.
- (2) A Customs Broker who contravenes subregulation (1), commits an offence and shall pay a fixed penalty of \$500 to the Chief Collector of Customs.

10 Duration and renewal of Licence

- (1) A Licence is valid for 12 months from the date the Licence is granted.
- (2) A Licence granted under subregulation (1) may be renewed on the application of the Customs Broker.
- (3) Any application for renewal of Licence shall be made in Form 1 of Schedule 1, no later than 30 days before the expiry of the current Licence.

- (4) Where a Customs Broker fails to apply for renewal in accordance with subregulation (3) before expiry or where the Licence has expired, the Chief Collector of Customs may renew the Licence:
 - (a) after being satisfied with the reasons provided by the Customs Broker; and
 - (b) payment of the late renewal fee in Schedule 2.

11 Licence not transferrable or assigned

- (1) A Licence shall not be transferred or assigned to be used by another person other than the person named in the Customs Broker's Licence Certificate.
- (2) A person who contravenes subregulation (1), commits an offence and upon conviction is liable to a fixed penalty of \$2,000.
- (3) Notwithstanding subregulation (2), the Chief Collector of Customs may require the Customs Broker to show cause within 14 days as to why the Licence should not be suspended or revoked for the contravention of this regulation.

12 Variation or change in particulars of Licence

- (1) A Customs Broker shall within 7 days notify the Chief Collector of Customs of any variation or change in particulars of registration.
- (2) A Customs Broker who contravenes subregulation (1), commits an offence and shall be liable:
 - (a) for a first offence to pay a fixed penalty of \$100 to the Chief Collector of Customs;
 - (b) for a second offence to pay a fixed penalty of \$500 to the Chief Collector of Customs; and
 - (c) for a third offence, to pay a fixed penalty of \$1,000 and the Controller of Customs may consider suspending the Customs Broker Licence for a period not exceeding 6 months.

PART 3 – RESPONSIBILITIES, DUTIES AND OBLIGATIONS OF A CUSTOMS BROKER

13 Responsibilities, duties and obligations of a customs broker

The responsibilities, duties and obligations of a Customs Broker under the Licence are:

- (a) to obtain an authority from the importer or exporter as required under Section 297(2) of the Act, in Form 3 of Schedule 1;

- (b) to submit accurate and verified information when submitting customs entries manually or electronically;
- (c) to transact business personally or only through a licenced Customs Broker;
- (d) to promptly pay to the Chief Collector of Customs any duties, taxes and other debts or obligations owing to the Government and also account for such payments to the importer or exporter on whose behalf he or she is acting;
- (e) to immediately report to the Chief Collector of Customs on any variations of the Customs entries made on the actual goods being imported or exported;
- (f) immediately report to the Chief Collector of Customs, where the Customs Broker has any reason to believe that any importer or exporter is attempting to defraud the Customs laws by innocent or intentional misrepresentation, including with the intent to carry out trade-based money laundering;
- (g) not to procure or attempt to procure directly or indirectly, any information from Customs or any other Government authority or body, which information is ordinarily not accessible or granted under a lawful authority;
- (h) not to attempt to influence the conduct of any public official including customs officers by use of threat, false accusation, duress or the offer of any special inducement or promise of advantage or by giving any gift, money or any other thing of value;
- (i) act in accordance with terms and conditions of the Licence as determined by the Chief Collector of Customs;
- (j) ensure compliance with the *Counter Terrorism and Transnational Organised Crime Act 2004*, *Proceeds of Crimes Act 2004* and the *Anti-Money Laundering and Targeted Financial Sanctions Act 2023* and in particular, including identifying and reporting to the Financial Intelligence Unit and the Chief Controller of Customs, any importation and exportation of goods to and from any designated high-risk countries or persons who are listed or designated by the United Nations Security Council;
- (k) conduct simplified or enhanced customer due diligence, as appropriate and in any case of an importer or exporter who is not known to the Customs Broker;
- (l) conduct a fit and proper person test when employing qualified or trained Customs Brokers as employees;
- (m) ensure compliance with the Act, these Regulations and any other written law;
- (n) cooperate and conduct with due courtesy with public officials including customs officers and shall assist in the conduct of any investigation or inquiry; and

- (o) provide information as and when required by the Chief Collector of Customs or authorised officer.

14 Customs Broker's Fees

- (1) A Customs Broker shall not charge a fee in excess of the amount provided in Schedule 3 of these Regulations, which is based on the lines provided in the Customs system.
- (2) A Customs Broker who contravenes subregulation (1), commits an offence and shall be liable:
 - (a) for a first offence to pay a fixed penalty of \$100 to the Chief Collector of Customs;
 - (b) for a second offence to pay a fixed penalty of \$500 to the Chief Collector of Customs; and
 - (c) for a third offence, to pay a fixed penalty of \$1,000 and the Controller of Customs may consider suspending the Customs Broker's Licence for a period not exceeding 6 months.
- (3) The fees provided in these Regulations shall not apply to the importation and exportation through air cargo.

15 Customs Broker's fees for importation through air cargo

- (1) The Customs Broker shall not charge a fee in excess of the amount provided in Schedule 3 which is based on the lines provided in the Customs system for imported items through air cargo.
- (2) A Customs Broker who contravenes subregulation (1), commits an offence and shall be liable:
 - (a) for a first offence to pay a fixed penalty of \$100 to the Chief Collector of Customs;
 - (b) for a second offence to pay a fixed penalty of \$500 to the Chief Collector of Customs; and
 - (c) for a third offence, to pay a fixed penalty of \$1,000 and the Controller of Customs may consider suspending the Customs Broker's Licence for a period not exceeding 6 months.

16 Record keeping

- (1) A Customs Broker shall keep and maintain a record of:
 - (a) bill of entry, shipping bill, transshipment applications;
 - (b) all correspondence or other documents relating to the business of the Customs Broker;

- (c) accounts including financial transactions in an orderly manner;
 - (d) list of all the importers and exporters on whose behalf he or she has acted, including any customer due diligence undertaken;
 - (e) the application for a Licence and other statutory requirements including details of an employee holding a Customs Broker's Licence;
 - (f) all persons employed by the Customs Broker; and
 - (g) any complaints or information provided to the Chief Collector of Customs, Financial intelligence Unit or any other law enforcement agency in respect of any import and export.
- (2) The Customs Broker shall keep and maintain the information under subregulation (1) for a period of 5 years.
 - (3) The Customs Broker shall make available the record when required by the Chief Collector of Customs, authorised officer or any other law enforcement agency or body.
 - (4) A Customs Broker who contravenes subregulation (1), (2) or (3), commits an offence and shall be liable:
 - (a) for a first offence to pay a fixed penalty of \$100 to the Chief Collector of Customs;
 - (b) for a second offence to pay a fixed penalty of \$500 to the Chief Collector of Customs; and
 - (c) for a third offence, to pay a fixed penalty of \$1,000 and the Controller of Customs may consider suspending the Customs Broker's Licence for a period not exceeding 6 months.

PART 4 – CUSTOMS BROKER'S EXAMINATION

17 Customs Broker's Examinations

- (1) The Chief Collector of Customs shall approve in writing a Nauru Customs Broker's Examination for the purposes of obtaining a Customs Broker's Licence.
- (2) The Examination shall include such matters that are relevant to the general conduct and operations of the work of the Customs Broker under the Act, which is provided in Form 1 of Schedule 4.
- (3) The training, practice and procedure of Examination shall be provided by the Chief Collector of Customs to all the persons who intend to undertake the Nauru Customs Broker's Examination.
- (4) The Controller of Customs shall issue a Certificate of Completion of the Nauru Customs Broker's Examination to a person who has successfully completed the examination approved under subsection (1).

- (5) No person shall be permitted to conduct any business or provide any assistance to an importer or an exporter unless he or she has duly completed the examination in subregulation (1).
- (6) The fee payable for the Examination is set out in Schedule 2, unless waived by the Chief Collector of Customs.
- (7) The Certificate of Completion shall be issued in Form 2 under Schedule 4.

PART 5 – REGISTER OF CUSTOMS BROKERS

18 Register of Customs Brokers

- (1) There shall be a Register of Customs Brokers in Schedule 5.
- (2) The Chief Collector of Customs shall keep and maintain a Register of Customs Brokers.
- (3) The Register shall contain a list of:
 - (a) persons who have successfully completed the Nauru Customs Broker's Examination;
 - (b) persons who have been issued with Customs Brokers' Licences;
 - (c) Customs Brokers' Licences that have been suspended or revoked;
 - (d) expired Customs Brokers' Licences; and
 - (e) persons who may have become prohibited from obtaining a Customs Brokers' Licences as a consequence of any contravention of the Act and these Regulations.
- (4) Upon the payment of prescribed fee:
 - (a) the Register shall be made available for inspection by any person during business hours; and
 - (b) certified copies of the entries in the Register be provided.
- (5) The Chief Collector of Customs shall annually publish the list of all duly licenced Customs Brokers in the Gazette.

19 Information sharing

For the purposes of enforcement of a written law, the Chief Collector of Customs shall upon request of a law enforcement agency or body, grant access to the Register or provide any information under his or her control.

PART 6 – FIXED PENALTIES

20 Chief Collector of Customs or Customs officer to issue a Fixed Penalty Notice

The Chief Collector of Customs or a Customs officer shall have the power to issue a Fixed Penalty Notice for the purpose of these Regulations.

21 Fixed Penalty Notice

- (1) A Customs officer shall issue a Fixed Penalty Notice to a Customs Broker liable to a fixed penalty under these Regulations and any other written law.
- (2) Where a Customs officer issues a Fixed Penalty Notice, the Customs officer shall inform the Customs Broker:
 - (a) of the contents of the Fixed Penalty Notice;
 - (b) that the Customs Broker shall pay the penalty or appear in court to contest or defend the Fixed Penalty Notice;
 - (c) that payment of the penalty is to be made within 21 days of service of the Fixed Penalty Notice;
 - (d) that non-acceptance of the service of the Fixed Penalty Notice is an offence; and
 - (e) that the Customs Broker's Licence shall not be renewed until the fixed penalty and costs ordered by the court is paid.
- (3) Subject to Regulation 23, a Customs Broker who fails to pay the fixed penalty in accordance with the Fixed Penalty Notice, shall be liable to pay the additional sum of \$50 for each day the fixed penalty is not paid.
- (4) A Customs Broker who does not accept the service of a Fixed Penalty Notice under subregulation (2), commits an offence and shall be liable upon conviction to a fine not exceeding \$5,000.
- (5) The Fixed Penalty Notice shall be in the Form in Schedule 6.
- (6) A copy of the Fixed Penalty Notice shall be:
 - (a) provided to the Nauru Revenue Office by the Chief Collector of Customs, within 7 days of it being issued to enable Nauru Revenue Office to receive payment of the penalty; and
 - (b) file a copy of the Notice in the District Court.

22 Payment of Fixed Penalty Notice

- (1) A Customs Broker shall pay the fixed penalty to the Nauru Revenue Office within 21 days of receiving the Fixed Penalty Notice and a copy of the official receipt shall be submitted to the Registrar of Courts and the Chief Collector of Customs.

- (2) Upon receiving the payment of the fixed penalty, Nauru Revenue Office shall issue an official receipt for the payment of the fixed penalty.
- (3) Where the Registrar is provided the copy of the official receipt of the Nauru Revenue Office, he or she shall remove the matter from the court's list and the matter not be listed before the Resident Magistrate.

23 Customs Broker may contest a Fixed Penalty Notice

- (1) Where a Customs Broker elects not to pay the fixed penalty, he or she shall appear in court to show cause as to why he or she should not be compelled to pay the fixed penalty.
- (2) The proceedings of the court in subregulation (1) shall be the hearing of the Fixed Penalty Notice and any opposition filed by the Customs Broker.

24 Fixed Penalty Notice is deemed a summons under the *Criminal Procedure Act 1972*

- (1) A Customs Broker, who is issued with a Fixed Penalty Notice and fails to pay the fixed penalty within the time specified under Regulation 22(1) shall be summoned to appear in the court.
- (2) The Fixed Penalty Notice shall be regarded for all purposes as a summons issued under the *Criminal Procedure Act 1972*.

25 Evidence of payment of Fixed Penalty

In any proceedings, a certificate signed by the Registrar of the Courts or the Chief Collector of Customs that the fixed penalty has or has not been paid, shall unless the contrary is proved, be conclusive evidence of the matters stated in the certificate.

PART 7 – MISCELLANEOUS

26 Fees

The fees to be paid for the purposes of these Regulations are set out in Schedule 2.

27 Consequential amendment

The *Customs Regulations 2023* is amended by repealing Regulation 119.

28 Savings and transitional provision

- (1) Any Customs Broker's Licence issued under the Act prior to the commencement of these Regulations shall be deemed to have been issued in accordance with these Regulations.
- (2) An act or decision made regarding a Customs Broker's Licence under the Act prior to the commencement of these Regulations, shall be deemed to have been made in accordance with these Regulations.

- (3) The conduct of the business of a Customs Broker, whose Licence had been issued prior to the commencement of these Regulations, shall be subject to the requirements of these Regulations upon their commencement.

SCHEDULE 1

FORM 1



REPUBLIC OF NAURU

CUSTOMS ACT 2014

APPLICATION FORM FOR CUSTOMS BROKER'S LICENCE

[Regulation 6(2)]

Please
provide
passport
sized
photograph

Required documents:

- copy of driver's licence, passport bio data or any other photo ID;
- copy of Certificate of Nauru Customs Broker's Examination;
- copy of any other business licence;
- copy of TIN number;
- copy of Certificate of Registration of Business Name;
- copy of registration of partnership (if applying for a partnership);
- copy of Certificate of Incorporation (if applying for a corporation); and
- copy of registration of trust (if applying for a trust).

To:

Chief Collector of Customs
Nauru Customs Service
Republic of Nauru

PART 1 DETAILS OF THE APPLICANT

Full name of the
applicant

For individual –
Full Name

For partnership
– Full name of
partner and
name of the
partnership

	For corporation – Full name of director or chief executive officer and name of the corporation	
	For trust – Full name of trustee and name of trust	
Date of Birth		
Gender		
Residential Address		
Correspondence Address if different from address of business		
Nationality		
Nature of other business (if there is a business registered)		
Address of principal place of business		
Telephone number		
Email address		
Intended date of commencement of Broker's Business Licence		
Tax Identification Number		
Intended date of commencement of business of Customs Broker		
PART 2 ADDITIONAL INFORMATION OR PARTICULARS		
For individual applicant copy of the <i>Business Names Registration Certificate</i>	<input type="checkbox"/>	
For corporation, copy of the <i>Incorporation Certificate</i>	<input type="checkbox"/>	
For partnership, copy <i>Certificate of Partnership</i>	<input type="checkbox"/>	
For trust, copy of the <i>Certificate of registration</i>	<input type="checkbox"/>	
Copy of valid business licence	<input type="checkbox"/>	
[Please indicate by ✓ the appropriate box above, of the document(s) attached to this application]		
PART 3		

DECLARATION

For an Individual

I [*insert name of person making application*] of [*insert place of residence*], [*insert occupation*] do solemnly and sincerely declare that:

- (a) I have successfully completed the Nauru Customs Broker's Examination (*attach Certificate*);
- (b) I have knowledge of trade-related transport and finance matters (*attach evidence*);
- (c) I have knowledge and understanding of the law and practice of customs and border control in relation to movement of goods to and from the Republic;
- (d) I have not been convicted of a criminal offence (*attach Police clearance*);

And I make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declaration Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Signed

Name of person filing this form:

Declared at.....this.....day of20.....

Before me:

(Signature)

(Title)

NOTE: A person making a false statement is guilty of an offence and liable to imprisonment for 5 years.

For a Partnership, Corporation or Trust

I [*insert name of person making application*] of [*insert place of residence*], [*insert occupation*] do solemnly and sincerely declare that:

- (a) I as a *partner / *director / *trustee, have not completed the Nauru Customs Broker's Examination but employ the Chief Executive Officer or senior management officers who have successfully completed the Nauru Broker's Examination (*attach Certificate*);
- (b) I have knowledge of trade-related transport and finance matters (*attach evidence*);

- (c) I have knowledge and understanding of the law and practice of customs and border control in relation to movement of goods to and from the Republic;
- (d) I as a *partner / *director / *trustee will continue to employ or engage a qualified Chief Executive Officer / senior management officers who have completed the Nauru Customs Broker's Examination;
- (e) I as a *partner / *director / *trustee / *Chief Executive Officer / *senior management staff / have knowledge of trade-related transport and finance matters;
- (f) I as a *partner / *director / *trustee / *Chief Executive Officer / *senior management staff / have knowledge of and understanding of the law and practice of customs and border control in relation to movement of goods to and from the Republic;
- (g) I as a *partner / *director / *trustee as a holder of a Nauru Broker's Examination Certificate, have not been convicted of a criminal offence (*attach Police clearance*);
- (h) The *Chief Executive Officer / *senior management staff we have engaged who holds a Nauru Broker's Examination Certificate, has not been convicted of a criminal offence (*attach Police clearance*).

And I make this solemn declaration by virtue of the *Oaths, Affirmations and Statutory Declaration Act 1976* conscientiously believing in the statement contained therein to be true in every particular.

Signed

Name of person filing this form:

Declared at.....this.....day of20.....

Before me:

(Signature)

(Title)

* *delete whichever is not applicable*

NOTE: A person making a false statement is guilty of an offence and liable to imprisonment for 5 years.

FORM 2

[Regulation 8]



REPUBLIC OF NAURU

CUSTOMS ACT 2014

CUSTOMS BROKER'S LICENCE

Licence No: CBL. . . /NRU/20...

This is to certify that *[name of individual applicant / partnership / corporation / trust]* is hereby licensed as a Customs Broker under the provisions of Section 295 of the *Customs Act 2014*, and the Regulations pursuant thereto.

This licence will expire within 12 months of the date of issuance.

Issued at District on *[day]* of *[month]*, *[year]*.

.....
Chief Collector of Customs

FORM 3

[Regulation 13(a)]

CUSTOMS ACT 2014

**CUSTOMS BROKER'S AUTHORISATION TO ACT ON BEHALF OF AN
IMPORTER OR EXPORTER**

To: Chief Collector of Customs

I *[insert name of importer or exporter]* do hereby authorise and give full authority to *[insert name of Customs Broker]*, Customs Broker to act on my or our behalf in respect of the import or export contained:

- (a) in the consignment or shipment number *[insert number]*;
- (b) in the consignment through air cargo number *[insert number]*;

This authority gives unconditional power to the Customs Broker to carry out any inspection of goods, pay for any duties, taxes or penalties and to receive any such goods from shipment or air cargo on mine (or on behalf of).

A Customs officer is entitled to act on the production of this authority, for the purposes of the *Customs Act 2014* and I keep any other person indemnified on the acts or omissions of the Customs Broker.

Yours sincerely,

[Insert name of importer/exporter]

SCHEDULE 2

[Regulations 7,10 and 17]

FEES

	Type	Fee	Regulation
1	Annual Licence	\$200	7
2	Late renewal fee	\$100	10(4)(b)
3	Examination	\$50	17(6)

SCHEDULE 3

[Regulations 14 and 15]

Type	Lines	Fee
Customs Broker's Fees	1 – 5	\$30
	6 – 10	\$40
	10 – 15	\$50
	16 – 20	\$100
	21 or more	\$ 150 + \$5 per line
Customs Broker's fees for importation through air cargo	1 – 50	\$80
	51 – 100	\$100
	101 or more lines	\$150 + \$5 per line

SCHEDULE 4

FORM 1

[Regulation 17(2)]



REPUBLIC OF NAURU

CUSTOMS ACT 2014

NAURU CUSTOMS BROKER'S EXAMINATION CONTENT

The Nauru Customs Broker's Examination may include the following subject matters for training and examination:

- (a) The preparation of various types of bills of entry or bills of export, shipping bills, air cargo bills and any other clearance documents;
- (b) The operations of the Customs system;
- (c) Arrival entry and clearance of vessels;
- (d) Tariff classification and rates of duties;
- (e) Determination of value of imported and exported goods;
- (f) Currency conversion;
- (g) Prohibition on import and export;
- (h) Procedure for customs bonding and clearance from bond;
- (i) Procedure for assessment of duties;
- (j) Re-importation and conditions of free entry;
- (k) Examination of goods on arrival at the port;
- (l) List of high-risk countries and designated entities and persons involved in imports and exports;
- (m) Anti-corruption laws;

- (n) Restrictions on movement of any currency, high value goods and bearer negotiable instruments;
- (o) Online filing of electronic bills of entry and shipping bills;
- (p) Knowledge of the Act, Regulations and orders and instructions given by various authorities; and
- (q) Any other matters for which the Chief Collector of Customs may require Examination.

FORM 2

[Regulation 17(7)]

CERTIFICATE OF COMPLETION



REPUBLIC OF NAURU

Certificate of Completion

This is to certify that

[INSERT NAME]

has successfully completed the

NAURU CUSTOMS BROKERS EXAMINATION

.....
Date

.....
Signature
Chief Collector of Customs

SCHEDULE 5

[Regulation 18(1)]



REPUBLIC OF NAURU

CUSTOMS ACT 2014

REGISTER OF CUSTOMS BROKERS

#	PERSONS WHO HAVE SUCCESSFULLY COMPLETED THE NAURU CUSTOMS BROKER'S EXAMINATION			
	Full Name	Contact Details		
1				
2				
3				
#	PERSONS WHO HAVE BEEN ISSUED WITH CUSTOMS BROKERS' LICENCES			
	Full Name	Contact Details	Licence No.	
1				
2				
3				
#	CUSTOMS BROKERS WHOSE LICENCES HAVE BEEN SUSPENDED OR REVOKED			
	Full Name	Contact Details	Licence No.	Date of Suspension/Revocation
1				
2				
3				
#	CUSTOMS BROKERS WHOSE LICENCES HAVE EXPIRED			
	Full Name	Contact Details	Licence No.	Date of Expiry
1				
2				
3				

PERSON'S WHO HAVE BECOME PROHIBITED FROM OBTAINING A CUSTOMS BROKER'S LICENCE FOR CONTRAVENTION OF ACT OR REGULATIONS				
	Full Name	Contact Details	Licence No.	Details of Contravention
1				
2				
3				

SCHEDULE 6

[Regulation 21(5)]



Republic of Nauru

**CUSTOMS ACT 2014
CUSTOMS (BROKERS) REGULATIONS 2024**

FIXED PENALTY NOTICE

Fixed Penalty Notice No.	
Date of Issue	
Penalty Due	
This Fixed Penalty Notice is issued pursuant to Regulation 21 of the <i>Customs (Brokers) Regulations 2024</i> .	
Important Notice: Payment shall be made at the Nauru Revenue Office within 21 days from the date of service of this Fixed Penalty Notice. The consequence of not paying the penalty will result in the Customs Brokers Licence being suspended.	
PART 1 – OFFENCE DETAILS	
Offender: Surname: Given Names:	
Residential Address: Telephone number:	
Nature of Offence: contrary to Regulation of the <i>Customs (Brokers) Regulations 2024</i>	
Location: Date: Time:	
Customs Broker's Licence No: Licence Expiry Date:	
Particulars of Offence:	
Customs Officer's Signature:	
Customs Officer's Name:	
Date: / / 20. . . .	
<i>Acknowledgement of Service of Fixed Penalty Notice by:</i>	
Name:	

Signature:

Note:

- 1 This Notice shall only be served to the offender at the time of the offence or as soon as practicable.
- 2 If the offender refuses to accept the Notice, he or she commits an offence under Regulation 21(3) for which he or she is liable to a fine not exceeding \$5,000.

PART 2 – TIME FOR PAYMENT OF PENALTY

- 1 **Take Notice** that the penalty shall be paid to the Nauru Revenue Office within 21 days of the date of the issuance of this fixed penalty notice. Failure or late payment of the penalty will result in payment of additional costs in the sum of \$10 for each day the penalty remains unpaid.
- 2 **Contesting the Fixed Penalty Notice**
If you intend to defend or contest the Notice, you are to appear in person or by a legal representative in court on the date and time provided in Part 3 of this Notice.

PART 3 – NOTICE TO ATTEND TO COURT

Take Notice that if you intend to contest or defend this notice, you must attend the District Court at Yaren on. day the. day of.
..... 20. at. am/pm for the hearing.

If you fail to attend the hearing, the court will proceed to hearing of the Fixed Penalty Notice in your absence and impose a fine and costs. If you fail to pay the fine and costs ordered by the court, you will be arrested under a committal warrant without any further notice and be imprisoned.

PART 4 – FIXED PENALTY OFFENCES

Regulation	Fixed penalty offence	Fixed penalty	
9(2)	Display of Licence	\$500	
11(2)	Licence not transferrable or assigned	\$2,000	
12(2)	Variation or change in particulars of Licence	First offence	\$100
		Second offence	\$500
		Third offence	\$1,000
14(2)	Variation or change in particulars of Licence	First offence	\$100
		Second offence	\$500
		Third offence	\$1,000
15(2)	Variation or change in	First offence	\$100

	particulars of Licence	Second offence	\$500
		Third offence	\$1,000
16(4)	Variation or change in particulars of Licence	First offence	\$100
		Second offence	\$500
		Third offence	\$1,000