

**CUSTOMS TARIFF ACT**

**CUSTOMS TARIFF (EXEMPTIONS) REGULATIONS 2006**

In exercise of the power conferred upon it by Section 4A of the Customs Tariff Act 1997-1998, the Cabinet has this day made the following regulations.

**Short title and commencement**

- 1.** (1) These Regulations may be cited as the *Customs Tariff (Exemptions) Regulations 2006*.
- (2) These Regulations come into force on 28<sup>th</sup> July 2006.

**Interpretation**

- 2.** In these Regulations “Act” means *Customs Tariff Act 1997-1998*;

**Goods exempt from duty**

- 1)** The following goods are exempt from duty under the Schedule of the Act:-
  - a) Goods for personal use accompanying a passenger entering Nauru consisting of:-
    - (i) a passenger’s personal goods and effects not intended for sale, exchange or trade; and
    - (ii) liquor (including wine, spirits, beer and mixed drinks) – not exceeding 2 litres; and
    - (iii) cigarettes – not exceeding 250 sticks
    - (iv) tobacco and cigars – not exceeding 500 gram; and
    - (v) coins and paper money of any country provided that any amount exceeding \$2,500 has been notified to the customs officer.
  - b) unaccompanied goods and personal effects of a person upon arrival in Nauru to take up employment or of a person upon return to Nauru following residence of more than 1 year in another country; and
  - c) goods brought into Nauru by a government or public or private aid or charitable organisation and not for purposes of re – sale; and
  - d) goods that are exempt from duty by agreement of the Republic.

DATED this Fourteenth day of August, Two Thousand and Six.

**CAMILLA SOLOMON**  
**CHIEF SECRETARY**

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