



**REPUBLIC OF NAURU
GOVERNMENT GAZETTE
PUBLISHED BY AUTHORITY
EXTRAORDINARY**

No. 48

27th July, 2006

Nauru

G.N.No. 160 / 2006

CERTIFICATION OF ACT

It is notified for general information that the Deputy Speaker certified the following Act which had been passed by Parliament and presented to him for his certification:-

<u>NO. OF ACT</u>	<u>TITLE</u>	<u>DATE CERTIFIED</u>
No. 5 of 2006	Customs Tariff Act 2006	26 th July 2006

DATED this Twenty Seventh day of July Two Thousand and Six.

**FREDERICK CAIN
CLERK OF PARLIAMENT**

CUSTOMS TARIFF (AMENDMENT) ACT 2006

Arrangement of Sections

Section

1. Short Title
2. Principal Act
3. Repeal
4. Amendment to Principal Act
5. Effective Date and Variation of Schedule in Subsequent Years
6. Amendment to Principal Act – New Section 4A

(No. 5 of 2006)

AN ACT

To amend the Customs Tariff Act 1997 – 2004

(Certified: 26th July 2006)

Enacted by the Parliament of Nauru

Short Title

1. This Act is the Customs Tariff Act 2006.

Principal Act

2. The Customs Tariff Act 1997 – 2004 is called the Principal Act.

Repeal

3. The Customs Tariff Act 2004 is repealed.

G.N.No. 161 / 2006 (cont'd)

Amendment of Principal Act

4. For the Schedule of the Act substitute –

Article	Tariff
Cigarettes	\$69.00 per 1,000 cigarettes
Cigars	\$34.50 per 500 grams
Spirits & pre-mixed drinks containing spirits or wine	\$10 per litre
Wine and Sparkling wine	\$4 per litre
Beer	\$0.75 per 375 ml.
Petrol	\$0.50 per litre
Automotive distillate	\$0.55 per litre
Cosmetics/Perfumes	55% of purchase price
Motor cycles	25% of purchase price
Motor cars	25% of purchase price
Parts & accessories for cycles and motor cars	25% of purchase price
Other vehicles	25% of purchase price
All other goods	5% of purchase price

Effective Date and Variation of Schedule in Subsequent Years

5. (1) Section 4 has effect from 1 July 2006.
(2) In each of the years commencing 1 July 2007, 2008 and 2009 the tariff on cigarettes and cigars and tobacco is replaced in accordance with the following table –

Article	1 July 2007	1 July 2008	1 July 2009
Cigarettes	\$79.00	\$91.00	\$105.00
Cigars & Tobacco	\$39.50	\$45.50	\$52.50

Amendment of Principal Act – Section 4A

6. The principal Act is amended by the insertion of the following section:-

‘Variation of Tariff and Application of Tariff to Various Goods

Cabinet may make regulations prescribing

- (a) quantities of liquor and cigarettes for personal use that may be imported duty free or at a reduced rate;
- (b) the rate at which the tariff on any goods or articles listed in the schedule may be charged but so that the rate may not be increased to a rate greater than that in the schedule;
- (c) goods that may be excluded from the schedule; and
- (d) such other matters as may be required to give effect to the provisions of this Act.’

No. 48

27th July, 2006

Nauru

G.N.No. 161 / 2006 (cont'd)

I hereby certify that the above is a fair print of a Bill for an Act entitled **Customs Tariff Act 2006** has been passed by Parliament of Nauru and is now presented to the Deputy Speaker for his Certificate under Article 47 of the Constitution.

Pursuant to Article 47 of the Constitution, I, **Sprent Dabwido**, Deputy Speaker of Parliament, **hereby certify** that the **Customs Tariff Act 2006** has been passed by Parliament of Nauru.

Clerk of Parliament
26th July 2006

Deputy Speaker
26th July 2006
