

**REPUBLIC OF NAURU**  
**GENERAL CUSTOMS DUTIES (MODE OF COLLECTION)**  
**(AMENDMENT) REGULATIONS 2010**

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In exercise of powers under section 257 of the *Customs Act 1922-2009*, Cabinet makes the following regulations:

**Citation**

- 1 These Regulations may be cited as the *General Customs Duties (Mode of Collection) (Amendment) Regulations 2010*.

**Commencement**

- 2 These Regulations commence on the date of publication of these Regulations in the Gazette.

**Amended Regulations**

- 3 (1) These Regulations amend the *General Customs Duties (Mode of Collection) Regulations 1997* (the ***principal Regulations***).
- (2) The principal Regulations, as amended by these Regulations, may be cited as the *General Customs Duties (Mode of Collection) Regulations 1997-2010*.

**Amendment of regulation 2 (Interpretation)**

- 4 After regulation 2(a)

*insert*

- (aa) “consignee” means the person whose name appears on an air waybill, bill of lading or shipment record for goods as the party to whom the goods must be delivered by the carrier of the goods;

### **Repeal and substitution of regulations 5 and 6**

#### **5** Regulations 5 and 6

*repeal, substitute*

#### **Payment of duties**

- 5** (1) After receiving the declaration mentioned in regulation 4, the officer must:
- (a) assess the amount of duty chargeable on the goods under the Act; and
  - (b) give the consignee written notice of the amount showing how the amount was calculated.
- (2) The goods must be released to the possession of the consignee as soon as practicable after the amount is paid.
- (3) However, if the consignee does not owe any other amount of duty to the Republic:
- (a) the consignee may make the declaration in Customs Form 2 appended to these Regulations; and
  - (b) the goods must be released to the possession of the consignee as soon as practicable after the declaration is made.
- (4) Also, if the consignee is body corporate that is wholly owned by the Republic:
- (a) Cabinet may enter into a written agreement with the body corporate for the body corporate to pay the amount of duty in instalments (whether or not the body corporate owes any other amount of duty to the Republic); and
  - (b) the goods must be released to the possession of the consignee as soon as practicable after the agreement is made.

#### **Forfeiture of goods**

- 6** (1) This regulation applies if:
- (a) the consignee fails to pay an amount of duty owing to the Republic within the time for payment under section 120(b) of the Act or regulation 5(3); and

- (b) the amount is not the subject of a dispute being determined under the Act.
- (2) The Minister may give the consignee written notice specifying that:
  - (a) within 30 days after the date the notice is given, the consignee must:
    - (i) pay the outstanding amount; or
    - (ii) give a written undertaking to pay the amount in fortnightly instalments, so that the amount is paid in full within 60 days after the notice is given; and
  - (b) failure to comply with the notice will result in forfeiture of the goods to the Republic.
- (3) If a consignee breaches an undertaking made under subregulation (2)(a)(ii), the Minister may give the consignee a further written notice specifying that:
  - (a) within 14 days after the date the notice is given, the consignee must remedy the breach; and
  - (b) failure to comply with the notice will result in forfeiture of the goods to the Republic.
- (4) If the consignee fails to comply with a notice given under this regulation, the goods are forfeited to the Republic.
- (5) If the goods are not in the custody of the Republic, an officer may seize the goods to effect their forfeiture.
- (6) The forfeited goods must be offered for sale by public auction as soon as reasonably practicable after forfeiture.
- (7) The Chief Collector of Customs must publish an advertisement of the auction in the Gazette listing the forfeited goods for sale at least 1 week before the auction.
- (8) The proceeds of the sale of the goods must be distributed as follows:
  - (a) the amount of duty owing to the Republic must be paid into the Treasury Fund;
  - (b) the reasonable costs of storage and sale of the goods must be paid into the Treasury Fund;
  - (c) the remaining amount must be paid to the consignee.