

### **REPUBLIC OF NAURU**

# CUSTOMS TARIFF (AMENDMENT OF SCHEDULE 1) (TARIFF) REGULATIONS 2024

SL No. 19 of 2024	

Notified: 14 June 2024

## **Table of Provisions**

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The Cabinet makes the following Regulations under Section 12(1)(a) of the *Customs Tariff Act 2014*:

#### 1 Citation

These Regulations may be cited as the *Customs Tariff (Amendment of Schedule 1)(Tariff) Regulations 2024.* 

#### 2 Commencement

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

#### 3 Amendment of Schedule 1

Schedule 1 of the *Customs Tariff Act 2014* is amended by the provisions of these Regulations.

#### 4 Amendment of Part 1

(1) Part 1, Section I, Chapter 10 of Schedule 1, is amended by deleting the reference under Column 2, in the Item under Column 1 and substituting with the reference under Column 3, as set out in the Table below:

Column 1 Item	Column 2	Column 3
1006.10.00	'0%' of the Import Duty Rate	'10%'
1006.20.00	'0%' of the Import Duty Rate	'10%'
1006.20.00	'0%' of the Import Duty Rate	'10%'
1006.20.00	'0%' of the Import Duty Rate	'10%'
1006.20.00	delete '0%' of the Import Duty Rate	'10%'
1006.30.00	'0%' of the Import Duty Rate	'10%'
1006.40.00	'0%' of the Import Duty Rate	'10%'

(2) Part 1, Section II, Chapter 12 of Schedule 1, is amended by deleting the reference under Column 2, in the Item under Column 1 and substituting with the reference under Column 3, as set out in the Table below:

Column 1 Item	Column 2	Column 3
1211.90.10	'15% or \$12.10 per kg whichever is the	'15% or \$14.00 per kg whichever is the higher'

	higher' of the Import	
	Duty Rate	
1211.90.10	'15% or \$12.10 per kg whichever is the higher' of the Import Duty Rate	'15% or \$14.00 per kg whichever is the higher'
1211.90.20	'15% or \$12.10 per kg whichever is the higher' of the Import Duty Rate	'15% or \$14.00 per kg whichever is the higher'

(3) Part 1, Section III, Chapter 19 of Schedule 1, is amended by deleting the reference under Column 2, in the Item under Column 1 and substituting with the reference under Column 3, as set out in the Table below:

Column 1	Column 2	Column 3
Item		
1904.90.00	'10%' of the Import	'0'
	Duty Rate	
	'Free' of the Import	'50%'
	Excise Rate	
1905.32.90	'10%' of the Import	'0'
	Duty Rate	
	'Free' of the Import	'50%'
	Excise Rate	

(4) Part 1, Section IV, Chapter 20 of Schedule 1, is amended by deleting the reference under Column 2, in the Item under Column 1 and substituting with the reference under Column 3, as set out in the Table below:

Column 1	Column 2	Column 3
Item		
2009.90.00	'10%' of the Import	'0'
	Duty Rate	
	'Free' of the Import	'\$0.60 per It or 50%,
	Excise Rate	whichever is higher'

(5) Part 1, Section IV, Chapter 21 of Schedule 1, is amended by deleting the reference under Column 2, in the Item under Column 1 and substituting with the reference under Column 3, as set out in the Table below:

Column 1	Column 2	Column 3
Item		

2106.10.00	'10%' of the Import	'50%'
	Duty Rate	

(6) Part I, Section IV, Chapter 22 of Schedule 1, is amended by deleting the reference under Column 2, in the Item under Column 1 and substituting with the reference under Column 3, as set out in the Table below:

Column 1	Column 2	Column 3
Item	(400/1 5 11 1	(0)
2202.10.10	'10%' of the Import Duty Rate	,0,
	'Free' of the Import	'10%'
	Excise Rate	
2202.10.90	'\$0.60 per It' of the	·O'
	Import Duty Rate	
	'Free' of the Import	'\$0.60 per It or 60%,
	Excise Rate	whichever is higher'
2203.00.10	'\$4.50 per litre' of the	·0·
	Import Duty Rate	
	'Free' of the Import	'\$4.80 per It'
	Excise Rate	
2203.00.20	'\$5.04 per litre of the	·0·
	Import Duty Rate'	
	'Free' of the Import	'\$5.20 per It'
	Excise Rate	
2203.00.30	'\$5.52 per litre' of the	·0'
	Import Duty Rate	
	'Free' of the Import	'\$5.90 per It'
	Excise Rate	
2204.10.00	'\$8.28 per litre' of the	'0'
	Import Duty Rate	
	'Free' of the Import	'\$10.00 per It'
	Excise Rate	121
2204.21.10	'\$8.28 per litre' of the	'0'
	Import Duty Rate	(0.00
	'Free' of the Import	'\$9.00 per It'
	Excise Rate	(0)
2204.21.20	'\$8.58 per litre' of the	'0'
	Import Duty Rate	(40.50
	'Free' of the Import	'\$9.50 per It'
0004.04.00	Excise Rate	(0)
2204.21.30	'\$9.24 per litre' of the	'0'
	Import Duty Rate	(0.40.50
	'Free' of the Import	'\$10.50 per It'
00040040	Excise Rate	(0)
2204.22.10	'\$8.28 per litre' of the	'0'
	Import Duty Rate	( <b>(</b> ( <b>0</b>
	'Free' of the Import	'\$9.00 per It'
	Excise Rate	

	1	1
2204.22.20	'\$8.58 per litre' of the	'0'
	Import Duty Rate	
	'Free' of the Import	'\$9.50 per It'
	Excise Rate	
2204.22.30	'\$9.24 per litre' of the	'0'
	Import Duty Rate	
	'Free' of the Import	'\$10.50 per It'
	Excise Rate	'
2204.29.10	'\$8.28 per litre' of the	<b>'</b> 0'
	Import Duty Rate	
	'Free' of the Import	'\$9.00 per It'
	Excise Rate	φοισο μοι π
2204.29.20	'\$8.58 per litre' of the	·0·
2204.23.20	Import Duty Rate	
	'Free' of the Import	'\$9.50 per It'
	Excise Rate	φ9.50 μει τι
2204 20 20		'0'
2204.29.30	'\$9.24 per litre' of the	U
	Import Duty Rate	(040.50 11)
	'Free' of the Import	'\$10.50 per It'
	Excise Rate	(0)
2204.30.10	'\$8.28 per litre' of the	'0'
	Import Duty Rate	
	'Free' of the Import	'\$9.00 per It'
	Excise Rate	
2204.30.20	'\$8.58 per litre' of the	'0'
	Import Duty Rate	
	'Free' of the Import	'\$9.50 per It'
	Excise Rate	
2204.30.30	'\$9.24 per litre' of the	'0'
	Import Duty Rate	
	'Free' of the Import	'\$10.50 per It'
	Excise Rate	
2205.10.10	'\$9.36 per litre' of the	<b>'</b> 0'
	Import Duty Rate	
	'Free' of the Import	'\$9.65 per It'
	Excise Rate	
2205.10.20	'\$10.56 per litre' of the	<b>'</b> 0'
	Import Duty Rate	
	'Free' of the Import	'\$10.88 per It'
	Excise Rate	,
2205.10.30	'\$11.40 per litre' of the	,0,
	Import Duty Rate	
	'Free' of the Import	'\$11.75 per It'
	Excise Rate	ψο po. π
2205.90.10	'\$9.36 per litre' of the	'0'
	Import Duty Rate	
	'Free' of the Import	'\$10.00 per It'
	Excise Rate	ψ 10.00 μοι 1ι
2205.90.20	'\$10.56 per litre' of the	(0)
2200.30.20	Import Duty Rate	
	'Free' of the Import	'\$11.40 per It'
		φιι. <del>4</del> υ μ <del>ο</del> ι ΙΙ
	Excise Rate	

0005 00 00	(044 40 1:4 1 - 441	(0)
2205.90.30	'\$11.40 per litre' of the	'0'
	Import Duty Rate	
	'Free' of the Import	'\$12.00 per It'
	Excise Rate	
2206.00.10	'\$0.60 per It' of the	'0'
	Import Duty Rate	
	'Free' of the Import	'\$0.65 per It'
	Excise Rate	
2206.00.20	'\$9.24 per It' of the	<b>'</b> 0'
	Import Duty Rate	
	'Free' of the Import	'\$9.40 per It'
	Excise Rate	φοι το μοι π
2206.00.30	'\$12.12 per It' of the	,0,
2200.00.00	Import Duty Rate	
	'Free' of the Import	'\$14.00 per It'
	Excise Rate	\$14.00 per it
2207.10.00	'\$24.00 per litre' of the	(0)
2201.10.00	Import Duty Rate	U
		(\$20 00 per H)
	'Free' of the Import	'\$28.00 per It'
2007.00.00	Excise Rate	(0)
2207.20.00	'\$24.00 per litre' of the	'0'
	Import Duty Rate	
	'Free' of the Import	'\$28.00 per It'
	Excise Rate	
2208.20.10	'\$9.24 per It' of the	'\$9.40 per It'
	Import Excise Rate	
2208.20.20	'\$10.00 per It' of the	'\$14.00 per It'
	Import Excise Rate	
2208.20.30	'\$13.00 per It' of the	'\$13.40 per It'
	Import Excise Rate	
2208.30.10	'\$9.24 per litre' of the	'\$9.40 per litre'
	Import Excise Rate	
2208.30.20	'\$9.24 per litre' of the	'\$14.00 per litre'
	Import Excise Rate	
2208.30.30	'\$13.00 per litre' of the	'\$13.40 per litre'
	Import Excise Rate	
2208.30.40	'\$26.00 per litre' of the	'\$26.70 per litre'
	Import Excise Rate	'
2208.40.10	'\$9.24 per litre' of the	'\$9.40 per litre'
	Import Excise Rate	
2208.40.20	'\$10.00 per litre' of the	'\$14.00 per litre'
	Import Excise Rate	+ por maio
2208.40.30	'\$13.00 per litre' of the	'\$13.40 per litre'
	Import Excise Rate	φ 10.10 por into
2208.40.40	'\$26.00 per litre' of the	'\$27.30 per litre'
2200.70.70	Import Excise Rate	φ27.00 pci iiii e
2208.50.10	'\$9.24 per litre' of the	'\$9.50 per litre'
2200.30.10	Import Excise Rate	φσ.συ μει ιιιι ε
2209 50 20		'\$10.30 per litre'
2208.50.20	'\$10.00 per litre' of the	φτυ.ου per ilite
2200 50 20	Import Excise Rate	'12 10 par litra'
2208.50.30	'\$13.00 per litre' of the	'13.40 per litre'
0000 50 40	Import Excise Rate	(Φ00 70 - 1'' - '
2208.50.40	'\$26.00 per litre of the	'\$26.70 per litre'
	Import Excise Rate'	

2208.60.10	'\$9.24 per litre' of the Import Excise Rate '\$10.30 per litre'		
2208.60.20	'\$10.00 per litre' of the Import Excise Rate	'\$13.40 per litre'	
2208.60.30	'\$13.00 per litre' of the Import Excise Rate	'\$26.70 per litre'	
2208.60.40	'\$26.00 per litre' of the Import Excise Rate	'\$26.70 per litre'	
2208.70.10	'\$9.24 per litre' of the Import Excise Rate	'\$10.00 per litre'	
2208.70.20	'\$10.00 per litre' of the Import Excise Rate	'\$11.00 per litre'	
2208.70.30	'\$13.00 per litre' of the Import Excise Rate	'\$14.00 per litre'	
2208.70.40	'\$26.00 per litre' of the Import Excise Rate	'\$27.00 per litre'	
2208.90.10	'\$9.24 per litre' of the Import Excise Rate	'\$10.00 per litre'	
2208.90.20	'\$10.00 per litre' of the Import Excise Rate	'\$11.00 per litre'	
2208.90.30	'\$13.00 per litre' of the Import Excise Rate	'\$14.00 per litre'	
2208.90.40	'\$26.00 per litre' of the Import Excise Rate	'\$27.00 per litre'	

(7) Part 1, Section IV, Chapter 24 of Schedule 1, is amended by deleting the reference under Column 2, in the Item under Column 1 and substituting with the reference under Column 3, as set out in the Table below:

Column 1	Column 2	Column 3		
Item				
2401.10.00	'\$379 per kg' of the	'\$390.40 per kg'		
	Import Excise Rate	_		
2401.20.00	'\$379 per kg' of the '\$390.40 per kg'			
	Import Excise Rate			
2401.30.00	'\$379 per kg' of the	'\$390.40 per kg'		
	Import Excise Rate			
2402.10.00	'\$379 per kg' of the	'\$390.40 per kg'		
	Import Excise Rate			
2402.20.00	'\$0.40 per stick' of the '\$0.45 per stick'			
	Import Excise Rate			
2402.90.00	'\$0.40 per stick' of the	'\$0.45 per stick'		
	Import Excise Rate			
2403.11.00	'\$379 per kg' of the	'\$390.40 per kg'		
	Import Excise Rate			
2403.19.10	'\$379 per kg' of the	'\$390.40 per kg'		
	Import Excise Rate	_		
2403.19.20	'\$379 per kg' of the	'\$390.40 per kg'		
	Import Excise Rate			
2403.19.30	'\$379 per kg' of the	'\$390.40 per kg'		
	Import Excise Rate			

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2403.19.40	'\$379 per kg' of the list of t			
2403.19.90	'\$379 per kg' of the	'\$390.40 per kg'		
2403.19.90	Import Excise Rate	\$390.40 per kg		
2402 04 00				
2403.91.00	'\$379 per kg' of the	'\$390.40 per kg'		
0400 00 40	Import Excise Rate	(#200 40 1		
2403.99.10	'\$379 per kg' of the	'\$390.40 per kg'		
2.100.00	Import Excise Rate	(0000 40		
2403.99.20	'\$379 per kg' of the	'\$390.40 per kg'		
	Import Excise Rate			
2403.99.90	'\$379 per kg' of the	'\$390.40 per kg'		
	Import Excise Rate			
2404.11.10	'\$15 per unit' of the	'\$18.00 per unit'		
	Import Excise Rate			
2404.11.20	'\$30 per unit' of the	'\$35.00 per unit'		
	Import Excise Rate			
2404.11.30	'\$30 per unit' of the	'\$55.00 per unit'		
	Import Excise Rate	, , , , , , , , , , , , , , , , , , ,		
2404.11.40	'\$60 per unit' of the	'\$65.00 per unit'		
2404.11.40	Import Excise Rate	φοσίου per arm		
2404.11.50	'\$70 per unit' of the	'\$75.00 per unit'		
2404.11.50	•	\$75.00 per unit		
2404.11.90	Import Excise Rate	(#05 00 man:t <sup>2</sup>		
2404.11.90	'\$80 per unit' of the	'\$85.00 per unit'		
21211212	Import Excise Rate	(0.10.00		
2404.12.10	'\$15 per unit' of the	'\$18.00 per unit'		
	Import Excise Rate			
2404.12.20	'\$30 per unit' of the	'\$35.00 per unit'		
	Import Excise Rate			
2404.12.30	'\$50 per unit' of the	'\$55.00 per unit'		
	Import Excise Rate			
2404.12.40	'\$60 per unit' of the	'\$65.00 per unit'		
	Import Excise Rate			
2404.12.50	'\$70 per unit' of the	'\$75.00 per unit'		
	Import Excise Rate			
2404.12.90	'\$80 per unit' of the	'\$85.00 per unit'		
	Import Excise Rate	'		
2404.19.10	'\$15 per unit' of the	'\$18.00 per unit'		
	Import Excise Rate	φ 10100 μ 21 mm		
2404.19.20	'\$30 per unit' of the	'\$35.00 per unit'		
	Import Excise Rate	, , , , , , , , , , , , , , , , , , ,		
2404.19.30	'\$50 per unit' of the	'\$55.00 per unit'		
2104.10.00	Import Excise Rate	por ann		
2404.19.40	'\$60 per unit' of the	'\$65.00 per unit'		
2704.13.40	Import Excise Rate	φοσ.σο per unit		
2404.19.50	1	'\$75.00 per unit'		
2404.13.30	'\$70 per unit' of the	φ/ο.οο per unit		
2404 40 00	Import Excise Rate	'¢95 00 non ::n':4'		
2404.19.90	'\$80 per unit' of the	'\$85.00 per unit'		
0404.04.40	Import Excise Rate	(040.00		
2404.91.10	'\$15 per unit' of the	'\$18.00 per unit'		
	Import Excise Rate			
2404.91.20	'\$30 per unit' of the	'\$35.00 per unit'		
	Import Excise Rate			
2404.91.30	'\$50 per unit' of the	'\$55.00 per unit'		
	Import Excise Rate			

2404.91.40	'\$60 per unit' of the Import Excise Rate '\$65.00 per unit'			
2404.91.50	'\$70 per unit' of the Import Excise Rate	'\$75.00 per unit'		
2404.91.90	'\$80 per unit' of the Import Excise Rate	'\$85.00 per unit'		
2404.92.10	'\$15 per unit' of the Import Excise Rate	'\$18.00 per unit'		
2404.92.20	'\$30 per unit' of the Import Excise Rate	'\$35.00 per unit'		
2404.92.30	'\$50 per unit' of the Import Excise Rate	'\$55.00 per unit'		
2404.92.40	'\$60 per unit' of the Import Excise Rate	'\$65.00 per unit'		
2404.92.50	'\$70 per unit' of the Import Excise Rate	'\$75.00 per unit'		
2404.92.90	'\$80 per unit' of the Import Excise Rate	'\$85.00 per unit'		
2404.99.10	'\$15 per unit' of the Import Excise Rate	'\$18.00 per unit'		
2404.99.20	'\$30 per unit' of the Import Excise Rate	'\$35.00 per unit'		
2404.99.30	'\$50 per unit' of the Import Excise Rate	'\$55.00 per unit'		
2404.99.40	'\$60 per unit' of the Import Excise Rate	'\$65.00 per unit'		
2404.99.50	'\$70 per unit' of the Import Excise Rate	'\$75.00 per unit'		
2404.99.90	'\$80 per unit' of the Import Excise Rate	'\$85.00 per unit'		

- (8) Part 1, Section XIX, Chapter 93 of Schedule 1 is amended, by inserting after:
  - (a) Tariff Item 9304.00.10, the following new Tariff Item:

9304.00.20	Hand	u	0%	Free	0	Free
	Spear gun					

(b) Tariff Item 9305.99.10, the following new Tariff Item:

9304.00.20	Parts	of	рс	0%	Free	0	Free
	Spear g	un					

(9) Part 1, Section XX, Chapter 96 of Schedule 1 is amended by deleting the reference under Column 2, in the Item under Column 1 and substituting with the reference under Column 3, as set out in the Table below:

Column 1	Column 2	Column 3
Item		
9619.00.00	'10%' of the Import	'0%'
	Duty Rate'	