



REPUBLIC OF NAURU

Law Adoption (Customs) Act 1922

As in force from 03 November 2011

This consolidation comprises Ordinance No. 14 of 1922 as amended and in force from 03 November 2011 (being, at the time the consolidation was prepared on 26 September 2014, the date of commencement of the most recent amendment).

The notes section at the end of the consolidation includes a reference to the law by which each amendment was made. The Table of Amendments in the notes section sets out the legislative history of individual provisions.

The operation of amendments that have been incorporated in the text of the consolidation may be affected by application provisions that are set out in the notes section at the end of the consolidation.

This consolidation is prepared and published in a legislation database by the Department of Justice and Border Control (DJBC) under the *Legislation Publication Act 2011*.

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1 Short title

This Act may be cited as the *Law Adoption (Customs) Act 1922*.

2 Adoption of *Customs Ordinance 1921 (New Guinea)*

The *Customs Ordinance 1921* for the Territory of New Guinea, published in the *Commonwealth of Australia Gazette*, No. 84 of 28th October, 1921, is hereby adopted, except as hereinafter specified, as an Ordinance for Nauru, so far as it can reasonably be made applicable to the circumstances of Nauru, and is not repugnant to or inconsistent with the provisions of any Act, Ordinance, law, regulation, rule, order, or proclamation having the force of law that has been or may hereafter be expressed to extend to or applied to or made or promulgated in Nauru.

2A Duty free sales for export

Notwithstanding anything to the contrary in the Ordinance, the Minister may issue licences permitting the duty free sale of goods for export from Nauru and for that purpose Cabinet may make regulations prescribing the fee for the issue of such licences, the method of holding goods in bond or rebating previously paid duty to licence holders, the designation of duty free premises, the security of goods held in bond, the form of security required to ensure that goods purchased from a licensee are exported and not consumed or otherwise disposed of in Nauru and for penalties not exceeding \$1,000 for breach of the Regulations.

3 Regulations for collection of duty on petroleum products

Notwithstanding anything to the contrary in the Ordinance, Cabinet may make regulations prescribing the method for determining the mode and manner of collection of duties on petroleum products.

4 Value of goods for duty purposes

- (1) Notwithstanding anything to the contrary in the Ordinance, the quantity and value of goods upon which duty is payable under the Customs Tariff Act shall be the quantity and value as

declared in the Bill of Lading for the goods unless the Minister has reason to believe that either the quantity or the value as shown on the Bill of Lading is incorrect in which event he may, by notice to the importer levy duty at double the rate provided for the goods in question.

- (2) If the Minister gives notice of the double levy under the preceding subsection, and, the importer established within 60 days that the quantity or value as shown on the Bill of Lading was true and correct, the Minister shall cause the additional duty to be repaid to the importer.

Notes for Law Adoption (Customs) Act 1922

Table of Constituent Legislation

Ordinances

Citation	Number	Made	Gazetta*	Commencement
<i>Customs Regulations Ordinance 1922</i>	1922/14	23.09.1922	—	23.09.1922
<i>Customs Regulations Ordinance 1936</i>	1936/01	15.02.1936	—	01.01.1936
<i>Ordinances Revision Ordinance 1967</i>	1967/25	29.12.1967	29.12.1967	29.12.1967 (GN 316/1967)

* Gazetta date is of no legal significance for Ordinances made before 30.08.1956 (commencement of the *Interpretation Ordinance 1956*).

Acts

Short title	Number	Certification	Commencement
<i>Customs Tariff Act 1997</i>	1997/12	13.06.1997	01.07.1997 (GN 235/1997)
<i>Statute Law Revision Act 2011</i>	2011/08	15.04.2011	15.04.2011
<i>Interpretation (Consequential Amendments) Act 2011</i>	2011/18	03.11.2011	03.11.2011

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted
om. = omitted os. = omitted and substituted

Provision affected	How affected
Section 1 (formerly section 2)	Renumbered by Ord. 1967/25; am. by Ord. 1967/25. Short title subst. by Ord. 1967/25.* Rs. by Act 2011/08.
Section 2 (formerly section 3)	Renumbered by Ord. 1967/25. Am. by Ord. 1936/01, Ord. 1967/25, Act 1997/12, Am. by Act 2011/18.
Section 2A	Ad. by Act 1997/12.
Section 3	Ad. by Act 1997/12.
Section 4	Ad. by Act 1997/12.

* Textual amendment incorporated in accordance with s. 4 of the *Amendments Incorporation Ordinance 1965*.