

Republic of Nauru - 18th Parliament

Customs (Amendment) Bill 2009

EXPLANATORY MEMORANDUM

Notes on clauses:

Clauses 1, 2 and 3 provide for the short title, commencement and principal Ordinance to be amended.

Clause 4 replaces the definition of ***this Ordinance*** to reflect the change in title of the Ordinance as amended by this Bill from the *Customs Ordinance 1922-1967* to the *Customs Act 1922-2009* (emphasis added).

Clause 5 replaces the provision establishing the Chief Collector of Customs to reflect the changing titles given to that position. The provision clarifies that the Chief Collector of Customs is the officer in charge of customs.

Clause 6 repeals and replaces section 119 of the Act to remove the default exemption from duty for property owned by the Republic. The new provision gives Cabinet the power to exempt a person from the requirement to pay duty. There would be three methods of exemption - exemption by regulation, exemption by written agreement and exemption by written Cabinet decision. A register would be kept of exemptions given other than by regulation.

Clause 6 also repeals and replaces section 120 of the Act to provide that duty must be paid before delivery to the owner of the goods unless the regulations provide otherwise.

Clause 7 amends section 214 to provide for forfeiture of goods on which duty is due and unpaid if a procedure for forfeiture of the goods has been prescribed by regulation.