



REPUBLIC OF NAURU

# CUSTOMS TARIFF (ALTERATION TO TARIFF) REGULATIONS 2020

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SL No. 16 of 2020

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Notified: 30<sup>th</sup> June 2020

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Cabinet makes the following Regulations under *Section 12 of the Customs Tariff Act 2014*:

## 1 Citation

These Regulations may be cited as the *Customs Tariff (Alteration to Tariff) Regulations 2020*.

## 2 Commencement

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

## 3 Alteration of Schedule 1

Schedule 1 is amended by:

- (a) deleting the existing rates from sub-heading 22.03 to 22.08 and substituting it with the following:

Tariff item	Description	Unit Qty	Duty rate	SITC Code
<b>22.03</b>	<b>Beer made from malt.</b>			
2203.00.10	--- of alcoholic strength not exceeding 3.5% vol per litre	lt	\$4.50	112.3
2203.00.20	--- of alcoholic strength exceeding 3.5% but not exceeding 4.9% vol per litre	lt	\$5.04	112.3
2203.00.30	--- of alcoholic strength exceeding 4.9% vol per litre	lt	\$5.52	112.3
<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>			
2204.20.10	--- of alcoholic strength wine not exceeding 10% vol per litre	lt	\$8.16	112.5
2204.20.20	--- of alcoholic strength wine exceeding 10 % vol per litre but not exceeding 13.5 % vol per litre	lt	\$8.58	112.5
2204.20.30	--- of alcoholic strength wine exceeding 13.5% vol per litre	lt	\$9.24	112.5
2204.21.00	<i>In containers holding 2 lit or less</i>			
2204.21.10	--- of alcoholic strength wine not exceeding 10% vol per litre	lt	\$8.16	112.17
2204.21.20	--- of alcoholic strength wine exceeding 10 % but not exceeding 13.5 % vol per litre	lt	\$8.58	112.17
2204.21.30	---of alcoholic strength wine not exceeding 13.5 % vol per litre	lt	\$9.24	112.17
2204.22.00	<i>In containers holding more than 2 lt but not more than 10lt</i>			
2204.22.10	--- of alcoholic strength wine not exceeding 10% vol per litre	lt	\$8.16	112.17
2204.22.20	--- of alcoholic strength wine exceeding 10 % but not exceeding 13.5 % vol per litre	lt	\$8.58	112.17
2204.22.30	---of alcoholic strength wine exceeding 13.5 % vol per litre	lt	\$9.24	112.17

2204.29.00	<i>Other</i>			
2204.29.10	--- of alcoholic strength wine not exceeding 10% vol per litre	lt	\$8.16	112.17
2204.29.20	--- of alcoholic strength wine exceeding 10 % but not exceeding 13.5 % vol per litre	lt	\$8.58	112.17
2204.29.30	---of alcoholic strength wine exceeding 13.5 % vol per litre	lt	\$9.24	112.17
2204.30.00	<i>Other grape must -</i>			
2204.30.10	--- of alcoholic strength wine not exceeding 10% vol per litre	lt	\$8.16	112.11
2204.30.20	--- of alcoholic strength wine exceeding 10 % but not exceeding 13.5 % vol per litre	lt	\$8.58	112.11
2204.30.30	---of alcoholic strength wine exceeding 13.5 % vol per litre	lt	\$9.24	112.11
<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavored with plants or aromatic substances.</b>			
2205.10.00	<i>In containers holding 2 litres or less</i>			
2205.10.10	--- of alcoholic strength not exceeding 18.0% vol per litre	lt	\$9.36	112.13
2205.10.20	--- of alcoholic strength exceeding 18.0% but not exceeding 20.0 % vol per litre	lt	\$10.56	112.13
2205.10.30	---of alcoholic strength exceeding 20.0% vol per litre	lt	\$11.40	112.13
2205.90.00	<i>Other</i>			
2205.90.10	--- of alcoholic strength not exceeding 18.0% vol per litre	lt	\$9.36	112.13
2205.90.20	--- of alcoholic strength exceeding 18.0% but not exceeding 20.0 % vol per litre	lt	\$10.56	112.13
2205.90.30	---of alcoholic strength exceeding 20.0% vol per litre	lt	\$11.40	112.13
<b>2206.00.00</b>	<b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>			
2206.00.10	--- of alcoholic strength not exceeding 7.0% vol per litre	lt	\$7.92	112.2
2206.00.20	--- of alcoholic strength exceeding 7.0% but not exceeding 14.0 % vol per litre	lt	\$8.16	112.2
2206.00.30	---of alcoholic strength exceeding 14.0% vol per litre	lt	\$10.08	112.2
<b>22.07</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>			
2207.10.00	--Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher .	lt	\$24.00	512.15
2207.20.00	--Ethyl alcohol and other spirits, denatured, of any strength	lt	\$24.00	512.16
<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.</b>			
2208.20.00	<i>Spirits obtained by distilling grape wine or grape musk:</i>			
2208.20.10	--- of alcoholic strength not exceeding 7.0% vol per litre	lt	\$8.16	112.42
2208.20.20	--- of alcoholic strength	lt	\$9.24	112.42

	exceeding 7.0% vol per litre but not exceeding 14.0 %			
2208.20.30	---of alcoholic strength exceeding 14.0% vol per litre	lt	\$11.88	112.42
2208.30.00	<i>Whiskies</i>			
2208.30.10	--- of strength alcoholic not exceeding 7.0% vol per litre	lt	\$8.16	112.41
2208.30.20	--- of strength alcoholic exceeding 7.0% vol per litre but not exceeding 14.0 %	lt	\$9.24	112.41
2208.30.30	---of strength alcoholic exceeding 14.0% vol per litre but not 48%	lt	\$12.12	112.41
2208.30.40	---of strength alcoholic exceeding 48.0% vol per litre	lt	\$24.00	112.49
2208.40.00	<i>Rum and tafia</i>			
2208.40.10	--- of strength alcoholic not exceeding 7.0% vol per litre	lt	\$8.28	112.44
2208.40.20	--- of strength alcoholic exceeding 7.0% vol per litre but not exceeding 14.0 % vol per litre	lt	\$9.24	112.44
2208.40.30	---of strength alcoholic exceeding 14.0% vol per litre but not 48%	lt	\$12.12	112.44
2208.40.40	---of strength alcoholic exceeding 48.0% vol per litre	lt	\$24.00	112.49
2208.50.00	<i>Gin and Geneva</i>			
2208.50.10	--- of strength alcoholic not exceeding 7.0% vol per litre	lt	\$8.28	112.45
2208.50.20	--- of strength alcoholic exceeding 7.0% vol per litre but not exceeding 14.0 %	lt	\$9.24	112.45
2208.50.30	---of strength alcoholic exceeding 14.0% vol per litre but not 48%	lt	\$12.12	112.45
2208.50.40	---of strength alcoholic exceeding 48.0% vol per litre	lt	\$24.00	112.49
2208.60.00	<i>Vodka</i>			
2208.60.10	--- of strength alcoholic not exceeding 7.0% vol per litre	lt	\$8.28	112.49
2208.60.20	--- of strength alcoholic exceeding 7.0% vol per litre but not exceeding 14.0 %	lt	\$9.24	112.49
2208.60.30	---of strength alcoholic exceeding 14.0% vol per litre but not 48%	lt	\$12.12	112.49
2208.60.40	---of strength alcoholic exceeding 48.0% vol per litre	lt	\$24.00	112.49
2208.70.00	<i>Liqueurs and cordials</i>			
2208.70.10	--- of strength alcoholic not exceeding 7.0% vol per litre	lt	\$8.28	112.49
2208.70.20	--- of strength alcoholic exceeding 7.0% vol per litre but not exceeding 14.0 %	lt	\$9.24	112.49
2208.70.30	---of strength alcoholic exceeding 14.0% vol per litre but not 48%	lt	\$12.12	112.49

2208.70.40	---of strength alcoholic exceeding 48.0% vol per litre	lt	\$24.00	112.49
2208.90.00	<i>Other</i>			
2208.90.10	--- of strength alcoholic not exceeding 7.0% vol per litre	lt	\$7.92	112.49
2208.90.20	--- of strength alcoholic exceeding 7.0% vol per litre but not exceeding 14.0 %	lt	\$8.40	112.49
2208.90.30	---of strength alcoholic exceeding 14.0% vol per litre but not 48%	lt	\$11.04	112.49
2208.70.40	---of strength alcoholic exceeding 48.0% vol per litre	lt	\$24.00	112.49

(b) deleting the existing rates for headings 24.01 to 24.03 and substituting it with the following:

Tariff item	Description	Unit Qty	Duty rate	SITC Code
<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse</b>			
2401.10.00	- Tobacco, not stemmed/stripped	kg	\$377.52	121.10
2401.20.00	- Tobacco, partly or wholly stemmed/stripped	kg	\$377.52	121.20
2401.30.00	- Tobacco refuse	kg	\$377.52	121.30
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>			
2402.10.00	-Cigars, cheroots and cigarillos, containing tobacco	kg	\$377.52	122.10
2402.20.00	-Cigarettes containing tobacco	per stick	\$0.38	122.10
2402.90.00	-Other	per stick	\$0.38	122.31
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>			
2403.11.00	Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	\$377.52	122.31
2403.19.00	<i>Other</i>			
2403.19.10	--Twist or stick tobacco	kg	\$377.52	122.32
2403.19.90	--Other	kg	\$377.52	122.32
2403.91.00	-“Homogenised” or “reconstituted” tobacco	kg	\$377.52	122.39
2403.99.00	--Other	kg	\$377.52	122.39