



**REPUBLIC OF NAURU
GOVERNMENT GAZETTE
PUBLISHED BY AUTHORITY
EXTRAORDINARY**

No. 131

13th August 2018

Nauru

G.N.No. 628 /2018

CUSTOMS TARIFF (IMPOSITION OF FUEL LEVY) REGULATIONS 2018

SL No. [21] of 2018

Notified: []

TABLE OF CONTENTS

1	Citation	2
2	Commencement.....	2
3	Definition	2
4	Imposition of fuel levy	2
5	Non Imposition of fuel levy to imports of LPG and LNG	2
	SCHEDULE	3

G.N.No. 628 /2018 (Cont'd)

Cabinet makes the following Regulations under section 12(2)(b) of the Customs Tariff Act 2014:

1 **Citation**

These Regulations may be cited as the *Customs Tariff (Imposition of Fuel Levy) Regulations 2018*.

2 **Commencement**

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

3 **Definition**

In these Regulations:

‘*fuel levy*’ means the levy imposed under Regulation 4 which includes the levies known as the Compliance Integrity Program levy, Through put Fee and Port Development Fund Fee;

‘*LNG*’ refers to Liquefied Natural Gas;

‘*LPG*’ refers to Liquefied Petroleum Gas.

4 **Imposition of fuel levy**

Any person, who imports in bulk diesel or petrol fuel into the Republic for their home consumption or resale, shall pay the fuel levy set out in the Schedule.

5 **Non imposition of fuel levy to imports of LPG and LNG**

Any person who imports LPG or LNG into the Republic shall not pay the fuel levy.

G.N.No. 628 /2018 (Cont'd)



REPUBLIC OF NAURU

Customs Tariff Act 2014

SCHEDULE

RATES OF LEVY

	Rate of Levy
Compliance Integrity Program (CIP)	0.03 cents
Through put Fee (TPF)	0.03 cents
Port Development Fund Fee (PDFF)	0.50 cents
Total	0.56 cents per litre