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Nauru

G.N No. 159 / 2017

**CUSTOMS TARIFF (ALTERATION TO TARIFF)
REGULATIONS 2017**

SL No. [5] of 2017

Notified: []

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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* 2017.

2. Commencement

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

3. Alteration of Schedule 1

Schedule 1 is amended by removing the existing tariff from sub-heading 22.03 to 22.08 and substituting it with the following:

Tariff Item	Description	Unit	Duty	SITC Code
22.03	Beer made from malt.			
2203.00.10	---3.5% or less of alcoholic content per litre	per lt	\$3.40	112.2
2203.00.20	--- exceeding 3.5% to 4.9% alcoholic content per litre	per lt	\$3.80	112.2
2203.00.30	--- exceeding 4.9% alcoholic content per litre	per lt	\$4.20	112.2
2203.00.90	--- other	per lt	\$4.20	112.2
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10.00	-- Sparkling wine	per lt	\$6.60	112.15
2204.10.10	---low alcoholic wine not exceeding 10% alcoholic content per litre	per lt	\$6.60	112.15
2204.10.11	---medium alcoholic wine exceeding 10 % and 13.5 % alcoholic content per litre	per lt	\$6.80	112.15
2204.10.20	---High Alcoholic Content, exceeding 13.6% alcoholic content per litre	per lt	\$7.00	112.15
2204.20.00	--- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	per lt	\$7.00	112.15
22.05	Vermouth and other wine of fresh grapes flavored with plants or aromatic substances.	per lt		
2205.10.00	--In container holding 2 ltrs or less			

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2205.00.10	---alcohol of strength not exceeding 18.0% vol	per lt	\$7.60	112.13
2205.00.20	---alcohol of strength exceeding 18.0% vol but not exceeding 20.0% vol	per lt	\$8.00	112.13
2205.00.30	---alcohol of strength exceeding 20.0% vol	per lt	\$8.60	112.13
2206.00.00	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.			
2206.00.10	---alcohol of strength not more than 7.0% vol	per lt	\$6.40	112.12
2206.00.20	---alcohol of strength more than 7.0% vol but no more than 14.0% vol	per lt	\$6.60	112.12
2206.00.30	---alcohol of strength more than 14.0% vol	per lt	\$7.60	112.12
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	per lt		
2207.10.00	--Undenatured ethyl alcohol of an alcoholic strength by volume of 80% volume or higher .	per lt	\$20.00	512.15
2207.20.00	--Ethyl alcohol and other spirits, denatured, of any strength	per lt	\$20.00	512.16
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.			
	- Spirits obtained by distilling grape wine or grape musk:			
2208.20.10	---alcohol of strength not exceeding 7.0% vol	per lt	\$6.60	112.42
2208.20.20	---alcohol of strength exceeding 7.0% vol but no more than 14.0% vol	per lt	\$7.00	112.42
2208.20.30	---alcohol of strength exceeding 14.0% vol	per lt	\$9.20	112.42
	-Whiskies:			
2208.30.10	---alcohol of strength not exceeding than 7.0% vol	per lt	\$6.60	112.41
2208.30.20	---alcohol of strength exceeding 7.0% vol but no more than 14.0% vol	per lt	\$7.00	112.41
2208.30.30	---alcohol of strength exceeding 14.0% vol	per lt	\$9.20	112.41

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-Rum and tafia:

2208.40.10	---alcohol of strength not exceeding 7.0% vol per lt	per lt	\$6.60	112.44
2208.40.20	---alcohol of strength exceeding 7.0% vol but no more than 14.0% vol per lt	per lt	\$7.00	112.44
2208.40.30	---alcohol of strength exceeding 14.0% vol per lt	per lt	\$9.20	112.44

-Gin and Geneva:

2208.50.10	---alcohol of strength not exceeding 7.0% vol per lt	per lt	\$6.60	112.45
2208.50.20	---alcohol of strength exceeding 7.0% vol but no more than 14.0% vol per lt	per lt	\$7.00	112.45
2208.50.30	---alcohol of strength exceeding 14.0% vol per lt	per lt	\$9.20	112.45

-Vodka:

2208.60.10	---alcohol of Strength not exceeding 7.0-% vol per lt	per lt	\$6.60	112.49
2208.60.20	---alcohol of strength exceeding 7.0% vol but no more than 14.0% vol per lt	per lt	\$7.00	112.49
2208.60.30	--alcohol of strength exceeding 14.0% vol per lt	per lt	\$9.20	112.49

-Liqueurs and cordials:

2208.70.10	---alcohol of strength not exceeding than 7.0% vol per lt	per lt	\$6.60	112.49
2208.70.20	---alcohol of strength exceeding 7.0% vol but no more than 14.0% vol per lt	per lt	\$7.00	112.49
22087030	---alcohol of strength exceeding 14.0% vol per lt	per lt	\$9.20	112.49

Other:

2208.90.10	---alcohol of strength not exceeding 7.0% vol per lt	per lt	\$6.60	112.49
2208.90.20	---alcohol of strength exceeding 7.0% vol but no more than 14.0% vol per lt	per lt	\$7.00	112.49
2208.90.30	---alcohol of strength exceeding 14.0% vol per lt	per lt	\$9.20	112.49
2209.00.00	-Vinegar and substitutes for vinegar obtained from acetic acid	per lt	10%	098.44

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(2) Schedule 1 is amended by removing 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
24.01	Unmanufactured tobacco; tobacco refuse.			
2401.10.00	-Tobacco, not stemmed/stripped	kg	\$305.47 per kg	121.1
2401.20.00	-Tobacco, partly or wholly stemmed/stripped	kg	\$305.47 per kg	121.2
2401.30.00	- Tobacco refuse	kg	\$305.47 per kg	121.3
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.10.00	-Cigars, cheroots and cigarillos, containing tobacco	kg	\$305.47 per kg	122.1
2402.20.00	-Cigarettes containing tobacco twist or stick	kg	.3055 per stick	122.2
2402.90.00	-Other twist or stick	kg	.3055 per stick	122.31
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.			
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
	Water pipe tobacco specified in Subheading Note 1 to this Chapter			
2403.11.10	--Twist or stick tobacco	kg	.3055 per stick	122.32
2403.11.90	--Other	kg	\$305.47 per kg	122.32
2403.19.00	- Other	kg	\$305.47 per kg	122.32
	- Other :			
2403.91.00	-“Homogenised” or “reconstituted” tobacco	kg	\$305.47 per kg	122.39
2403.99.00	-Other	kg	\$305.47 per kg	122.39