

Customs Tariff (Amendment of Code 107) Regulations 2024

The recent amendment made to the *Custom Tariff Act 2014* is the amendment of the *Code 107*. The reason for this amendment is to clarify that the Government or the Parliament of Nauru may import goods for the operations of the Government or the Parliament of Nauru without paying the Custom's duty fee. Currently, the term 'Government' does not extend to the 'Parliament'. By referring to the Government and Parliament separately, the two arms are regarded separately which clearly reflects the separation of powers within the Republic. Code 107 permits the importation of goods for official Government purposes without paying tax. By including Parliament, goods imported for official Parliamentary purposes are also duty free.