

LAWS OF THE GILBERT ISLANDS  
REVISED EDITION 1977

CHAPTER 42

IMPORT LEVY (SPECIAL FUND)

ARRANGEMENT OF SECTIONS

Section

PART I

PRELIMINARY

1. Short title
2. Interpretation

PART II

THE IMPORT LEVY

3. Import levy
4. Import levy deemed to be an import duty of customs

PART III

THE IMPORT LEVY FUND

5. Establishment of Import Levy Fund
6. Payments into Fund

PART IV

REGULATIONS

7. Power to make regulations
-

1 of 1972  
(Cap. 68 of  
1973)  
3 of 1976

**An Ordinance to provide for the imposition of an import levy and the establishment of a special fund to receive moneys raised thereby to subsidise the transport of goods within the Gilbert Islands**

*Commencement: 20th June 1972*

PART I

PRELIMINARY

- Short title      **1.** This Ordinance may be cited as the Import Levy (Special Fund) Ordinance.
- Interpretation      **2.** In this Ordinance—
- Cap. 22      “customs laws” includes the Customs Ordinance and any other Ordinance relating to customs or excise;  
“import levy” means the import levy imposed under section 3;  
“Import Levy Fund” means the Import Levy Fund established by section 5.

PART II

THE IMPORT LEVY

- Import levy      **3.** (1) The Minister may by order—
- (a) impose an import levy upon all goods which may be imported;
- (b) reduce or increase the import levy;
- (c) provide that any goods may be imported without payment of the import levy.
- (2) The import levy shall be at a single, fixed rate according to the weight or volume of the goods which are subject to payment of the levy.
- Import levy deemed to be an import duty of customs      **4.** Subject to the provisions of this Ordinance, the import levy shall be deemed to be an import duty of customs imposed upon goods by or under the customs laws and those laws shall apply accordingly:

Provided that—

- (i) the import levy shall in every case be payable in addition to any other duty which may be imposed by or under the customs laws;
- (ii) in no case shall goods be exempt either in whole or in part from the import levy by reason of any exemption from payment of a duty of customs for which provision is made by or under any Ordinance other than this Ordinance.

### PART III

#### THE IMPORT LEVY FUND

5. There is hereby established a Special Fund, which shall be known as the Import Levy Fund, for the purpose of subsidising the transport of goods to islands within the Gilbert Islands.

Establishment  
of Import  
Levy Fund

6. All moneys raised by the import levy shall be credited to the Import Levy Fund.

Payments  
into Import  
Levy Fund

### PART IV

#### REGULATIONS

7. The Minister may make regulations to carry into effect—

- (a) the purpose for which the Import Levy Fund is established; and
- (b) the provisions of this Ordinance.

Power to  
make Regu-  
lations

#### SUBSIDIARY LEGISLATION

[Subsidiary]

Order under section 3 (1)

#### IMPORT LEVY (IMPOSITION OF LEVY) ORDER

L.N. 29/72  
L.N. 60/72  
L.N. 43/74  
L.N. 60/75  
L.N. 3/77

1. This Order may be cited as the Import Levy (Imposition of Levy) Order. Citation
2. Subject to paragraph 4, an import levy is hereby imposed upon all goods imported by ship. Imposition of import levy
3. The import levy shall be at the rate of 12 Australian dollars per cubic metre or per 875 kilograms of goods imported. Rate of import levy

## [Subsidiary]

Exemptions  
from pay-  
ment of  
import levy

4. The goods specified in the Schedule may be imported without payment of the import levy.

---

SCHEDULE  
(Paragraph 4)

## EXEMPTED GOODS

Cap. 28

1. Accompanied personal baggage not recorded in the ship's manifest
2. Goods in respect of which by virtue of the Diplomatic Privileges Ordinance or of an order made thereunder no import duty of customs is or would but for this Ordinance be payable
3. Petroleum products
4. Postal packets
5. Water
6. Goods imported directly into any of the Line Islands
7. Goods imported for transshipment to Christmas Island
8. Goods imported for transshipment to destinations outside Kiribati, provided L.N. 62/78
  - (1) that such goods are marked upon importation with a foreign port of destination; and
  - (2) the carriage shown on the bill of lading issued in respect of the shipment to Kiribati includes such a port; and
  - (3) that the bill of lading is marked to indicate that freight is paid or payable at such a port.

(Added, L.N. 62/78)

(c) the transport by aircraft for commercial importation to South Tarawa of foodstuffs (excluding copra), handicrafts and building materials produced on the islands so specified; and

(2) Disbursements made to finance the cost of transportation by ship shall not exceed the consolidated freight rates in force from time to time of the Gilbert Islands Shipping Corporation for general cargo for the route in respect of which the claim for subsidy is made pursuant to these Regulations.

Payment  
from Import  
Levy Fund

3. Before making any disbursement from the Import Levy Fund for a purpose authorised by the last preceding regulation, the Minister of Finance may demand to have produced to him such receipted accounts, certified copies of ship or aircraft manifests or other documents as he may require for the purpose of establishing that disbursement may properly be made.

Penalties for  
false claim

4. Any person who knowingly submits to the Minister of Finance any document referred to in regulation 3 containing a statement which is to that person's knowledge false in a material particular shall be liable to a fine of \$100 and to imprisonment for 3 months.

---

SCHEDULE

Abaiang  
Abemama  
Aranuka  
Arorae  
Beru  
Butaritari  
Kuria  
Maiana  
Banaba

Makin  
Marakei  
Nikunau  
Nonouti  
North Tarawa  
Onotoa  
Tabiteuea  
Tamana

80