



Tuvalu

IMPORT LEVY (SPECIAL FUND) ACT

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Tuvalu

IMPORT LEVY (SPECIAL FUND) ACT

AN ACT 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 TO AND FROM AND WITHIN TUVALU¹

Commencement [11th April 1997]²

1 Short title

This Act may be cited as the Import Levy (Special Fund) Act.

2 Interpretation

In this Act unless the context otherwise requires:

“**customs laws**” includes the Customs Act³ and any other Act and regulations relating to customs and excise;

“**import levy**” means the import levy imposed under section 3;

“**Import Levy Fund**” means the Import Levy Fund established by section 5(1).

3 Import Levy

The Minister may by order —

- (a) impose an import levy upon all goods imported into Tuvalu;
- (b) reduce or increase the import levy; or
- (c) provide that any goods or class of goods may be imported without payment of the import levy.

4 Import Levy deemed to be an import duty of customs

- (1) Subject to the provisions of this Act, the import levy shall be deemed to be an import custom duty imposed upon goods by or under the customs laws and those laws shall apply accordingly.
- (2) 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.
- (3) A person or goods shall not be exempted from payment of the import levy either in whole or in part by reason of any authorised exemption from payment of custom duty.

5 Establishment of the Import Levy Fund

- (1) There is established a special fund, which shall be known as the Import Levy Fund, for the purpose of subsidising the transport of goods to and from Tuvalu and to and from islands within Tuvalu.
- (2) The Import Levy Fund shall be deemed to have been established in accordance with section 20 of the Public Finance Act.⁴
- (3) All moneys raised by the import levy shall be credited to the Import Levy Fund.

6 Regulations

- (1) The Minister may make regulations to give effect to the provisions of the Act and the purpose of the Import Levy Fund.
- (2) Without prejudice to the generality of subsection (1), regulations may provide for decisions as to the payments from the Import Levy Fund to be made by another Minister or public officer specified in the regulations.

ENDNOTES

¹ Act 4 of 1997

² LN 5/1997

³ Cap. 26.04

⁴ Cap. 4.20