



Tuvalu

IMPORT LEVY FUND REGULATIONS

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IMPORT LEVY FUND REGULATIONS

Arrangement of Regulations

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IMPORT LEVY FUND REGULATIONS

MADE UNDER SECTION 6 OF THE IMPORT LEVY (SPECIAL FUND) ACT ¹

Commencement [8th September, 1997]

1 Citation

These Regulations may be cited as the Import Levy Fund Regulations.

2 Application of disbursements from the Import Levy Fund

- (1) Disbursements from the Import Levy Fund may be made to finance or assist to finance the transportation by ship within Tuvalu of goods in respect of which the import levy has been paid.
- (2) The amount disbursed shall not exceed the reasonable costs of conveying such goods by ship as determined by reference to the rates and charges from time to time in force for general cargo on the route in question.
- (3) The cost of transport include agent's charges, commission, insurance, freight, postage, bill of lading charges and all other charges incidental to and necessarily incurred in the transportation of the goods under sub-regulation (1).²
- (4) The expression “**within Tuvalu**” means to or from any island in the Schedule to or from Funafuti.

3 Payment from the Import Levy Fund

Any person claiming cost of transportation of goods referred to in sub-regulation 2(1) within Tuvalu may be required to produce such receipted accounts, certified

copies of manifest or other documents as may be required for the purpose of establishing whether the disbursement from the Import Levy Fund may be made.

4 Penalties for false claim

Any person who knowingly submits to the Minister 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 on conviction to a fine of \$100 and to imprisonment for 3 months.

SCHEDULE

(sub-regulation 2(4))

Nanumaga

Nui

Nanumea

Nukufetau

Niulakita

Nukulaelae

Niutao

Vaitupu

ENDNOTES

¹ LN 10/1997

Amended by LN 3/2006

² Amended by LN 3/2006