



Tuvalu

**IMPORT LEVY (IMPOSITION OF LEVY)
ORDER**

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Tuvalu

IMPORT LEVY (IMPOSITION OF LEVY) ORDER

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Tuvalu

IMPORT LEVY (IMPOSITION OF LEVY) ORDER

**MADE UNDER SECTION 3 OF THE IMPORT LEVY (SPECIAL FUND)
ACT¹**

Commencement [8th September, 1997]

1 Citation

This Order may be cited as the Import Levy (Imposition of Levy) Order.

2 Imposition of import levy

Subject to paragraph 4, an import levy is hereby imposed upon all goods imported by ship.

3 Rate of import levy

The import levy is at the rate of \$10 per 1000 kilograms or per 1 cubic metres of the goods subject to the payment of the levy, whichever in any case yields the greater amount.²

4 Exemptions from payment of import levy

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

SCHEDULE

(Paragraph 4)

EXEMPTED GOODS

1. Accompanied personal baggage not recorded in the ship's manifest
2. Postal packets
3. Water
4. Goods in respect of which by virtue of the Diplomatic Privileges Act or an order made thereunder no import duty or customs is payable
5. Goods imported as gifts for the government by or on behalf of any government or international organisation as part of an aid programme to Tuvalu
6. All goods imported by or for the government.

ENDNOTES

¹ LN 9/1997

Amended by LN 12/1997, commencement 8 September, 1997

² Amended by LN 12/1997