



Tuvalu

**IMPORT LEVY FUND REGULATIONS
1997**

LN 10 /97



Tuvalu

IMPORT LEVY FUND REGULATIONS 1997

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IMPORT LEVY (SPECIAL FUND) ACT 1997 (ACT 4 OF 1997)

Commencement [8th September, 1997]

IN EXERCISE of the powers conferred by section 6 of the Import Levy (Special Fund) Act, the Minister makes the following Regulations —

1 Citation and commencement

These Regulations may be cited as the Import Levy Fund Regulations 1997 and shall come into effect on 8th September, 1997.

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, port dues, handling and storage and all other charges incidental to and necessarily incurred in the transportation of the goods under subregulation (1).
- (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 subregulation 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**Table of Legislation History**

Legislation	Year and No	Commencement

Table of Renumbered Provisions

Original	Current

Table of Endnote References