



REPUBLIC OF KIRIBATI

**THE IMPORT LEVY (SPECIAL FUND) ORDINANCE 1977
(CAP 42)**

**THE IMPORT LEVY FUND (AMENDMENT) REGULATION 2025
(Section 7)**

In exercise of the powers conferred upon me by section 7 of the *Import Levy (Special Fund) Ordinance* (Cap 42), I hereby make the following Regulations:

Short Title

1. These Regulations may be cited as the *Import Levy Fund (Amendment) Regulations 2025*

Commencement

2. These Regulations shall come into operation immediately upon publication.

Import Levy Fund to finance transport of goods and produce to and from certain islands

3 (1) Disbursements from the Import Levy Fund may be made to finance –

- (a) the transport (including handling, wharfage charges and transport costs) by ship for commercial, religious, and local community development purposes from South Tarawa of goods in respect of which the Import Levy has been paid to islands specified in Schedule 1 to these Regulations.
- (b) the transport (including handling, wharfage charges and transport costs) by ship from South Tarawa of products, other than construction and engineering products, manufactured on South Tarawa wholly or substantially from, or out of, the goods referred to in sub-regulation (1)(a) to islands specified in the Schedule to these Regulations.
- (c) the transport (including handling, wharfage charges and transport costs) by ship for commercial importation to South Tarawa or to South Tarawa enroute to an overseas destination of foodstuffs (excluding copra, seaweed, and sea-cucumber) and handicrafts

produced on the islands so specified; and

- (d) the transport by aircraft for commercial importation to South Tarawa or to South Tarawa en route to an overseas destination of the following items:
 - (i) handicrafts;
 - (ii) perishable vegetable, cabbages, tomatoes, cucumber and egg-plant only;
 - (iii) fruits: bananas, pawpaw, and pumpkins only; or
 - (iv) fresh eggs.
 - (e) For the purposes of regulation 3(1)(a)(b)(c), '*transport costs*' means from the port of destination on each respective island, including from the shore onto the transport, to the place of business. This is not applicable to communities, churches and individuals.
 - (f) For the purpose of the above proceeding regulations, the rates to be used shall be the rates used by the Council at the time of the transportation. This rate applies to all Island Councils.
- (2) (a) The rates of Freight Levy, Handling and Wharfage Charges for each respective island is prescribed in Schedule 2 to these Regulations or the rates the Kiribati National Shipping Line (KNSL) and the Kiribati Port Authority (KPA) shall advise from time to time.
- (b) The rates of freight rebate for water tanks, motor vehicles and other locally manufactured goods shall be calculated according to the formula prescribed in Schedule 3.
- (c) The freight for empty fish bins to outer islands used for the sole purpose of transporting fish to South Tarawa for sale shall be fully reimbursed to promote fish trade.
- (d) For the purpose of Regulation 3(2)(c), "*fish bin*" means a standard container specifically designed for the transportation of fresh fish with a measurement of 0.23m³ or greater.
- (3) Disbursement made to finance the cost of transportation by ship shall not exceed the consolidated freight rates in force from time to time of the KNSL for general cargo for the route in respect of which the claim for subsidy is made pursuant to these Regulations.
- (4) Notwithstanding paragraphs (a) and (b) of sub-regulation (1)

- (a) disbursements made to finance the cost of transportation by ship to the Line and Phoenix Group of islands shall not exceed the consolidated freight rates in force from time to time of KNSL for general cargo; and
 - (b) disbursements made to finance the cost of transportation by ship to Banaba shall not exceed the consolidated freight rates in force from time to time of KNSL for general cargo.
- (5) (a) Any disbursements made pursuant to Regulations 3(1)(c) shall not exceed one hundred percent (100%) of the cost of transporting the items specified under Regulation 3(1)(c); and
- (b) Any disbursement made pursuant to Regulation 3(1)(d) shall not exceed one hundred percent (100%) of transporting the items specified under Regulation 3(1)(d).
- (6) No freight subsidy (FS) shall be claimed for goods sold via floats to all islands including goods under Schedule 5.

Payment from Import Levy Fund

4. (1) Before making any disbursement to consignees from the Import Levy Fund (ILF) for the purpose authorized by the last preceding regulation, the Minister of Finance and Economic Development (hereinafter referred to as the Minister) may demand to have produced to him the following documents -

(2) Gilbert Group and Banaba

- a) Original receipt confirming freight payment to Shipper supported by a
- b) Bill of Lading which should include the following detail: Shipper and Consignee names, Destination, voyage number, List of goods and their measurements, rate, amount paid and receipt number (as per 2(a) above).

(3) Line and Phoenix Group

- (a) Bill of Lading and the original and relevant customs entry form. (For Importers only/Overseas to Tarawa)
- (b) Documents listed in Section 4(2)(a-b);

(4) For the purpose of section 4 (1), Consignees refer to Retailers and Wholesale Branches on the outer islands as per Schedule 1

(5) For Religious and Community development projects and Individuals at outer islands, documents required include:

- (a) Proper Extract or Copy of the resolution of that Religious/Community's meeting endorsing such project development (i.e. construction of church buildings or maneaba) OR
- (b) Confirmation by a Priest, a Pastor, and an MP (member of parliament) that such construction materials are for religious or community group development projects and individuals as per Schedule 4.

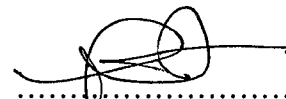
Penalties for False Claim

5. Any person who knowingly submits to the Minister any document referred to in Regulation 4 containing a statement which is false in a material particular shall be liable to a fine of \$10,000 and to imprisonment for 5 years.

6. Repeal

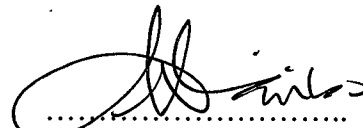
All Import Levy Fund Regulations in force on the date these Regulations come into operation are hereby repealed.

Dated this ^{22nd} day of August, 2025


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H.E Taneti Mamau
Te Beretitenti

Published by exhibition at the Office of the Beretitenti this day of

28th August, 2025


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Dr Naomi Biribo
Secretary to the Cabinet

SCHEDULE 1

Abaiang
 Abemama
 Aranuka
 Arorae
 Banaba
 Beru
 Butaritari
 Kanton
 Kiritimati & other Line Group Islands

Kuria
 Maiana
 Makin
 Marakei
 Nikunau
 Nonouti
 North Tarawa
 Onotoa
 Tabiteuea (North & South)
 Tamana

SCHEDULE 2

Islands	Approved Freight Levy in \$	Import Levy in \$	Wharfage and Handling in \$	Transport	Stevedoring – from Boat to Truck (outer islands)
Direct Tarawa to		50			
Makin	133		33.5	Varies	\$25/tonne
Butaritari	124		33.5	Varies	\$25/tonne
Marakei	93		33.5	Varies	\$25/tonne
Abaiang	78		33.5	Varies	\$25/tonne
N.Tarawa/Betio	62.40		33.5	Varies	\$25/tonne
Maiana	88		33.5	Varies	\$25/tonne
Kuria	109		33.5	Varies	\$25/tonne
Aranuka	130		33.5	Varies	\$25/tonne
Abemama	109		33.5	Varies	\$25/tonne
Nonouti	166		33.5	Varies	\$25/tonne
Tabnorth	148		33.5	Varies	\$25/tonne

Tabsooth	185		33.5	Varies	\$25/tonne
Onotoa	220		33.5	Varies	\$25/tonne
Beru	195		33.5	Varies	\$25/tonne
Nikunau	200		33.5	Varies	\$25/tonne
Tamana	215		33.5	Varies	\$25/tonne
Arorae	220		33.5	Varies	\$25/tonne
Banaba	205		33.5	Varies	\$25/tonne
Kanton	261		45.6	Varies	\$25/tonne
Kiritimati	261		45.6	Varies	\$25/tonne
Tabuaeran	261		45.6	Varies	\$25/tonne
Teraina	261		45.6	Varies	\$25/tonne
Direct Xmas to					
Tabuaera	133		33.5	varies	\$25/tonne
Teraina	164		33.5	varies	\$25/tonne
Kanton	220		33.5	varies	\$25/tonne
Direct Tabuaeran to					
Teraina	93		33.5	varies	\$25/tonne

SCHEDULE 3

Freight Subsidy Formula: 100% of the Approved Freight Subsidy Times Volume (of the unit of Motor Vehicle, Boat or Water Tank), e.g., Rate for Kiritimati x 1 saloon car = $100\% \times \$250 \times 10m^3 = \$2,500$

SCHEDULE 4

Items for Religious Bodies and Communities and individuals on outer islands eligible for refund includes: Timber, Iron roof, Tile (vinyl or ceramic), Cement, Paint, Nails, White Goods and Solar Equipment. All freight rates for these items and the General rate as per Appendix 1 is to be applied for all these items.

SCHEDULE 5

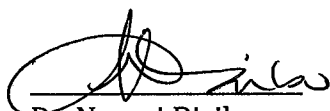
Exempted Goods (Ineligible)

Alcohol Beverages		Grog	Copra Cake (Pig Feed)
Other Sin Goods			

Dated this 22nd day of August 2025


H.E. Taneti Mamau
Te Beretitenti

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Dr. Naomi Biribo
Secretary to Cabinet

Appendix 1

New Freight Rate from South Tarawa to the following islands								
The special consolidated freight rates have also been increased due to the increase in fuel prices, effective on 01st January 2025 by KOIL. Effective: 01- Jan- 2025								
Islands	Table one Freight rate per cmb	Motor cycles each	Timber per cbm	Thatch -10pts per bundle	Empty -200L each	Full -Drum 200L	Full -20L each	Bicycles each
N. Tarawa	\$ 62.40	\$ 49.71	\$ 54.39	\$ 4.06	\$ 6.24	\$ 18.72	\$ 2.18	\$ 13.83
Abaiang	\$ 78.00	\$ 66.87	\$ 60.63	\$ 5.30	\$ 9.36	\$ 23.30	\$ 2.70	\$ 17.47
Malana	\$ 88.00	\$ 75.61	\$ 68.54	\$ 6.03	\$ 10.50	\$ 26.42	\$ 3.02	\$ 19.76
Marakei	\$ 93.00	\$ 83.93	\$ 76.23	\$ 6.86	\$ 10.92	\$ 27.98	\$ 3.64	\$ 20.90
Kuria	\$ 109.00	\$ 100.57	\$ 93.29	\$ 8.22	\$ 14.04	\$ 34.22	\$ 4.06	\$ 24.44
Abemama	\$ 109.00	\$ 100.57	\$ 93.29	\$ 8.22	\$ 14.04	\$ 34.22	\$ 4.06	\$ 24.44
Butaritari	\$ 124.00	\$ 120.74	\$ 115.02	\$ 9.78	\$ 17.16	\$ 38.90	\$ 4.68	\$ 27.87
Aranuka	\$ 130.00	\$ 120.64	\$ 114.19	\$ 9.98	\$ 17.16	\$ 40.56	\$ 4.89	\$ 29.12
Makin	\$ 133.00	\$ 128.13	\$ 120.12	\$ 10.40	\$ 18.82	\$ 41.39	\$ 4.99	\$ 29.85
Nonouti	\$ 166.00	\$ 163.49	\$ 143.83	\$ 13.10	\$ 25.27	\$ 51.69	\$ 6.34	\$ 38.48
Tab North	\$ 148.00	\$ 146.12	\$ 127.71	\$ 12.06	\$ 22.78	\$ 46.07	\$ 5.72	\$ 33.38
Tab South	\$ 185.00	\$ 178.57	\$ 158.08	\$ 14.35	\$ 28.60	\$ 57.30	\$ 6.66	\$ 41.50
Beru	\$ 195.00	\$ 169.52	\$ 180.34	\$ 14.04	\$ 27.25	\$ 60.63	\$ 6.24	\$ 43.58
Onotoa	\$ 220.00	\$ 236.91	\$ 207.90	\$ 17.58	\$ 33.18	\$ 68.85	\$ 9.26	\$ 49.40
Nikunau	\$ 200.00	\$ 172.64	\$ 189.70	\$ 14.46	\$ 27.77	\$ 61.67	\$ 6.66	\$ 44.72
Banaba	\$ 205.00	\$ 182.52	\$ 196.04	\$ 15.08	\$ 28.70	\$ 63.13	\$ 7.28	\$ 45.76
Tamana	\$ 215.00	\$ 220.17	\$ 204.57	\$ 16.74	\$ 31.93	\$ 67.50	\$ 8.63	\$ 48.36
Arorae	\$ 220.00	\$ 236.91	\$ 207.90	\$ 17.58	\$ 33.18	\$ 68.85	\$ 9.26	\$ 49.40
Kiritimati	\$ 261.00	\$ 379.29	\$ 252.62	\$ 25.69	\$ 41.29	\$ 77.06	\$ 14.46	\$ 58.34
Tabuaeran	\$ 261.00	\$ 379.29	\$ 252.62	\$ 25.69	\$ 41.29	\$ 77.06	\$ 14.46	\$ 58.34
Teralina	\$ 261.00	\$ 379.29	\$ 252.62	\$ 25.69	\$ 41.29	\$ 77.06	\$ 14.46	\$ 58.34
Kanton	\$ 261.00	\$ 379.29	\$ 252.62	\$ 25.69	\$ 41.29	\$ 77.06	\$ 14.46	\$ 58.34
FROM XMAS TO FOLLOWING ISLANDS (TABLE TWO)								
Tabuaeran	\$ 133.00	\$ 144.80	\$ 120.08	\$ 10.40	\$ 18.78	\$ 41.39	\$ 5.02	\$ 29.85
Teralina	\$ 164.00	\$ 163.46	\$ 139.82	\$ 12.68	\$ 25.29	\$ 50.71	\$ 5.92	\$ 36.72
Kanton	\$ 220.00	\$ 191.58	\$ 207.86	\$ 17.59	\$ 33.13	\$ 68.89	\$ 7.07	\$ 58.34
Refrigerated Cargo :	The freight rate for refrigerated cargo is twice the rate for general cargo plus 10% contingency fee							
Chicken:	12 Chickens are taken as equivalent to one full drum (200 ltrs) of the actual measurement of the crate, whichever is greater Empty Water Tanks:							
Fresh Produce Carried on	(Including coconut, Babai, Vegetables and salted Fish) 1 sack is equivalent to 1x20 ltrs full drum Sea-Cucumber and Shark-Fin:							
NB:-	2. When freight rates fall between figures gives in this table interpolation is required to obtain the correct rate							
3. Offload equipment charge per vehicles	\$300.00							
4. Handling for Pigs /Dogs from outer-island to Tarawa	\$33.50 each							