

Customs Tariff Act 1982

NIUE

CUSTOMS TARIFF ACT 1982

Act 77 of 1982 - 30 September 1982

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AN ACT to empower the Cabinet of Ministers by Regulation to modify the New Zealand Customs Tariff or to substitute a new Customs Tariff.

BE IT ENACTED by the Niue Assembly in Session assembled and by the authority of the same, as follows:

1. Short Title and Commencement - (1) This Act may be cited as the Niue [Customs Tariff Act 1982](#) and shall be read together with and deemed part of the Customs Act 1966 of New Zealand (hereinafter referred to as 'the Principal Act') in so far as the Principal Act applies to Niue.

(2) This Act shall be deemed to have come into force on the 30th day of September 1982.

2. Interpretation - In this Act unless the context or otherwise requires -

"Cabinet" means the Cabinet of Ministers constituted pursuant to Article 2 of the Niue Constitution.

"Regulations" means the Regulations made by Cabinet pursuant to section 3 of this Act.

3. Customs Tariff - Cabinet shall by Regulation prepare a Customs Tariff setting out the Customs duties to be levied and collected on all goods imported into Niue.

4. Second Schedule Replaced - The Customs Tariff contained in the Regulations made pursuant to section 3 of this Act shall replace the Customs Tariff as set out in the Second Schedule of the Principal Act.

5. Duties to be levied - (1) Subject to the provisions of this Act and those of the Principal Act, Customs duties shall be levied, collected and paid in accordance with the Regulations made pursuant to section 3 of this Act on all goods imported into Niue or entered therein for home consumption after the commencement of this Act.

(2) All duties levied, collected and paid in accordance with the Regulations made pursuant shall be deemed to have satisfied all requirements to levy collect and pay duties under the Second Schedule of the Principal Act.

6. Regulations to be laid before Assembly - Regulations made under this Act shall be laid before the Assembly pursuant to the Regulations Ordinance 1967. Provided that any Regulations laid before the Assembly pursuant to this section need not be printed in the Niuean language unless Cabinet otherwise determines.

7. Modification of Tariff - Cabinet may from time to time by Regulation modify in whole or in part the Customs Tariff contained in the Regulations following the procedure prescribed in section 6 of this Act.

8. Exemptions from duties - (1) Notwithstanding the rates of duty specified in Niue Customs Tariff, Cabinet is empowered to make exemptions for payment of duties or to substitute reduced rates of duties.

(2) For the purposes of subsection (1) of this section Cabinet shall determine activities for which duty exemptions may be granted and the conditions for granting exemptions.

[Added 2/129/1988]

9. Procedures for making applications for exemptions - (1) All applications for exemptions are in the first instance to be made through the Comptroller of Customs.

(2) On receipt of an application and any further information that the Comptroller of Customs may require, the Comptroller of Customs shall, as soon as possible and in any case no later than 14 days from the date of receipt of such application, forward the application to the Minister of Customs and to the relevant Department for comment, as the case may require, together with appropriate recommendations.

[Added 2/129/1988]