

**HON. MARK BROWN**  
**CUSTOMS TARIFF ACT 2012**

**ANALYSIS**

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|---|--|
| 1. Short title and commencement   | 20A Interpretation   |
| 2. Interpretation   | 21. Comptroller may undertake transitional safeguard investigation           |
| 3. The Tariff   | 22. Investigative procedures   |
| 4. Enforcement of the Tariff  | 22A. Matters to be taken into account by Comptroller.                        |
| 5. Value of goods for the purpose of applying Tariff                                | 22B. Publication of investigation results.                                   |
| 6. Duty payable under Normal Tariff   | 22C. Application of transitional safeguard measure.                          |
| 6A Application of the Tariff  | 22D. Extension of transitional safeguard measure.                            |
| 7. Dumping duty for protection of local industry                                    | 22E. Provisional safeguard measure   |
| 8. Incorporation of provision by reference in regulations                           | 23. General provisions as to Orders in executive Council                     |
| 9. Effect of amendments to, or replacement of, provisions incorporated by reference | 24. Fees   |
| 10. Proof of Provisions incorporated by reference                                   | 25. Regulations relating to goods temporarily imported and drawbacks of duty |
| 11. Access to provisions incorporated by reference                                  | 26. Transitional provisions  |
| 12. Concessions   | 27. Enactment repealed   |
| 13. Alterations and modifications of Tariff   | <b>Schedules</b>   |
| 14. Access to Tariff  | Schedule 1- The Tariff   |
| 15. Judicial notice of Tariff   | Schedule 2- Enactment repealed   |
| 16. Evidence of Tariff  |  |
| 17. Tariff may be amended, and must be interpreted, as if it were an enactment      |  |
| 18. Alteration to nomenclature  |  |
| 19. Certain Orders in Executive Council relating to duties may be retrospective     |  |
| 20. Power of Comptroller to prescribe forms   |  |

## Customs Tariff

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### A BILL INTITULED

#### An Act to repeal the Customs Tariff Act 1980

**BE IT ENACTED** by the Parliament of the Cook Islands in Session assembled, by the authority of the same, as follows:

1. Short title and commencement - (1) This Act may be cited as the Customs Tariff Act 2012.

(2) This Act comes into force on 1 August 2012.

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

“bulk cargo container” means an article of transport equipment, being a lift van, movable tank, or other similar structure, -

- (a) of a permanent character and accordingly strong enough to be suitable for repeated use; and
- (b) specially designed to facilitate the carriage of goods by one or more modes of transport, without immediate repacking; and
- (c) fitted with devices permitting its ready handling and its transfer from one mode of transport to another; and
- (d) so designed as to be easy to fill and empty; and
- (e) having an internal volume of one cubic meter or more -

and includes the normal accessories and equipment of the container, when imported with the container and used exclusively with it, but does not include any vehicle, or any ordinary packing case, crate, box or other similar article used for packing.

“Comptroller” means the person holding office in accordance with section 7(2) of the Customs Revenue and Border Protection Act 2012 as Comptroller of Customs;

“Customs” has the meaning given to it by section 4 of the Customs Revenue and Border Protection Act 2012;

“customs value” or “value”, in relation to any goods, means the customs value of those goods determined in accordance with Schedule 2 of the Customs Revenue and Border Protection Act 2012;

“duty” means any duty imposed on goods under any of the provisions of this Act;

“goods” means all kinds of movable personal property, including animals;

“imported” has a corresponding meaning to **importation** in section 4 of the Customs Revenue and Border Protection Act 2012;

## Customs Tariff

“importer” means any person by or for whom any goods are imported; and includes the consignee of any goods and any person who is or becomes the owner of or entitled to the possession of or beneficially interested in any goods on or at any time after their importation and before they have ceased to be subject to the control of the Customs;

“manufacturing area” has the meaning given to it by section 4 of the Customs Revenue and Border Protection Act 2012;

“Minister” means the Minister responsible for the Cook Islands Customs Service;

“Normal Tariff” means the rates of duty and the exemptions from duty specified in the column headed “Normal Tariff” or “Import Duty” in the Tariff and includes any modification or amendment of the Normal Tariff made after the commencement of this Act.

“Preferential Tariff” means the rates of duty and the exemptions from duty specified in the column headed “Preferential Tariff” or “Preferential Rates” in the Tariff; and includes any modification or amendment of the Preferential Tariff made after the commencement of this Act;

“prescribed” in relation to forms includes prescribed by the Comptroller;

“rate of duty” includes the term “Free”;

“ship” means any kind of vessel used in navigation, not propelled by oars only;

“shipment” includes loading into an aircraft; and **to ship** and cognate expressions have corresponding meanings;

“Standard Tariff” means Standard Tariff comprised in Part 1 of the Tariff; and includes any modification or amendment of the Standard Tariff made after the commencement of this Act;

“Tariff” -

(a) means the Tariff of Cook Islands as set out in Schedule 1; but

(b) if, and in so far as, the Tariff referred to in paragraph (a) is on or after the commencement of this Act from time to time amended, modified, or revoked and replaced, then despite paragraph (a) means the Tariff as from time to time amended, modified, or revoked and replaced.

“Tariff heading” or “headings” means the headings of the Standard Tariff (printed in bold type), being a heading of the Harmonised System established by the International Convention on the Harmonised Commodity Description and Coding System signed in Brussels on 14 June 1983 and identified by 4 digits; and includes any modification or amendment of that System made after the commencement of this Act;

“Tariff item” means a Tariff item of the Standard Tariff identified by 8 digits and includes a heading of the Standard Tariff so identified;

“Tariff subheading or subheading”, means a subheading appearing in the standard tariff and identified by 6 digits or not identified by any number.

3. The Tariff – (1) Duties must be levied, collected, and paid in accordance with the Tariff, or with a transitional safeguard measure or a provisional transitional safeguard measure, as the case may require, on goods to which this subsection applies.

(2) Subsection (1) applies to goods that, after the commencement of this Act, are -

## Customs Tariff

- (a) imported into Cook Islands; or
  - (b) entered into the Cook Islands for home consumption; or
  - (c) entered into the Cook Islands for delivery to a manufacturing area.
- (3) Subsection (1) is subject to the provisions of this Act.

4. Enforcement of Tariff - (1) The enforcement and collection of duties payable under this Act is a function of Customs.

(2) Part 3, Part 4, Part 6, Part 8, Part 10, Part 11, Part 12, Part 13, Part 14 (except section 175), Part 15, Part 16, Part 17, Part 18, and Part 19 of the Customs Revenue and Border Protection Act 2012 apply to the administration of the Tariff and the enforcement, collection, and payment of duties payable under this Act.

5. Value of goods for the purpose of applying tariff - Except as otherwise expressly provided in this Act, the value of any imported goods for the purposes of applying the Tariff is the Customs value of the goods.

6. Duty payable under Normal Tariff - Subject to this Act, the duty (if any) payable under the Normal Tariff must be paid on all goods imported into Cook Islands or entered in the Cook Islands for home consumption or entered therein for delivery to a manufacturing area.

6A. Application of Tariff - (1) The Tariff applies to goods in a Tariff item that are the product or manufacture of a preferential country at the rate—

- (a) specified after the preferential abbreviation (if any) in the column of the Tariff headed Preferential Tariff; or
- (b) specified in some other way (for example, in a footnote or other indicator) in the Tariff by reference to the preferential country or the preferential abbreviation.
- (c) specified in an agreement or document incorporated into an Order in Executive Council in reliance on section 10 by reference to the preferential abbreviation or to the preferential country.

(2) The liability to duty of any goods that are the produce or manufacture of a country must, for the purposes of this section, be determined according to the status of that country at the time when the goods are imported into Cook Islands.

(3) In this section, unless the context otherwise requires,—

**preferential abbreviation**, in relation to a preferential country listed or described in the first column of note 3 of the Tariff, means the abbreviation specified opposite that country in the second column of that note.

**preferential country** means a country listed or described in the first column of note 3 of the Tariff.

7. Dumping duty for protection of local industry - (1) In any of the cases specified in the following provisions of this section, there may, in addition to any other duties of Customs, be imposed on goods imported into the Cook Islands a special duty of Customs (dumping duty).

(2) A dumping duty may be levied in any of the cases following, namely -

- (a) in the case of goods imported into the Cook Islands of a class or kind produced in the Cook Islands, if the actual selling price of the goods to an importer in the Cook Islands is less than the

## Customs Tariff

current domestic value of such goods determined in accordance with the provisions of the Customs Revenue and Border Protection Act 2012;

- (b) in the case of goods imported into the Cook Islands, if the actual selling price of the goods to an importer in the Cook Islands is, in the opinion of the Minister, less than the cost of production (including a reasonable profit) of similar goods in the country of origin or the country of exportation to the Cook Islands as at the time of such exportation.

(3) The rate of amount of dumping duty levied under this section must be determined as follows -

- (a) in the case of goods to which subsection (2)(a) applies, the dumping duty is an amount to be determined by the Minister, not exceeding the difference between the actual selling price of the goods and the current domestic value of such goods;
- (b) in the case of goods to which subsection (2)(b) applies, the dumping duty is an amount, to be determined by the Minister, not exceeding the difference between the actual selling price of the goods and the cost of production (including a reasonable profit) of similar goods in the country of origin or the country of exportation to the Cook Islands as at the time of such exportation.

(4) For the purposes of this section, the actual selling price of any goods is deemed not to exceed the amount payable in accordance with usual commercial practice by the importer or purchaser in respect of those goods, exclusive of any charges that are not taken into account in determining the current domestic value of goods in accordance with the Customs Revenue and Border Protection Act 2012.

(5) For the purpose of subsection (4) -

- (a) the amount payable in respect of any goods must be ascertained as if the parties had agreed that payment for those goods should be made in the Cook Islands;
- (b) if in relation to this section any question arises as to whether or not any payment is in accordance with the usual commercial practice, it must be determined by the Minister.

(6) If at any time it appears to the Minister that the payment of any dumping duty is being evaded or avoided by the importation of any goods otherwise than on sale or in any other manner, he or she may determine, for the purposes of this section, the actual selling price of the goods, the cost of production, or the current domestic value of the goods, and the dumping duty may be levied accordingly.

(7) In all cases where dumping duty may be levied under this section such duty must be levied, collected and paid, except where the Minister may otherwise specially direct on the ground that the imposition of such duty is not required in the public interest.

8. Incorporation of provisions by reference in regulations - (1) An Order in the Executive Council made under section 13 or 18 may incorporate by reference any provisions set out in -

- (a) an international trade agreement to which Cook Islands is a party (for example, a free trade agreement); or

## Customs Tariff

- (b) another document made to give effect to such an agreement.
- (2) The provisions may be incorporated in the Order in the Executive Council -
  - (a) in whole or in part; and
  - (b) with modifications, additions, or variations specified in the Order.
- (3) The incorporated provisions -
  - (a) are the provisions as they exist at the time that the Order in Executive Council is made; and
  - (b) form part of the Order in Executive Council for all purposes and have legal effect accordingly.

9. Effect of amendments to, or replacement of, provisions incorporated by reference - An amendment to, or replacement of, provisions incorporated under section 8 has legal effect as part of the Order in Executive Council only if an Order in Executive Council is made that states that the particular amendment or replacement has that effect.

10. Proof of provisions incorporated by reference - (1) A copy of the provisions incorporated under section 8, including any amendment to, or replacement of, the provisions, must be -

- (a) certified as a correct copy of the provisions by the Comptroller; and
- (b) retained by the Comptroller.

(2) The production in proceedings of a certified copy of the provisions is, in the absence of proof to the contrary, sufficient evidence of the incorporation in the Order in Council of the provisions.

11. Access to provisions incorporated by reference - (1) The Comptroller must -
- (a) ensure that copies of any provisions incorporated under section 8 are available for inspection during working hours, free of charge, at places specified in a notice given under paragraph (d); and
  - (b) ensure that copies of the provisions are published on an Internet site that is, so far as practicable, publicly available free of charge; and
  - (c) ensure that copies of the provisions are available for purchase at a reasonable price at places specified in a notice given under paragraph (d); and
  - (d) give a public notice stating that -
    - (i) the provisions are incorporated in a particular Order in Executive Council and the date on which the Order in Executive Council was made; and
    - (ii) copies of the provisions are available (at all reasonable times) for inspection during working hours, free of charge, at specified places; and
    - (iii) copies of the provisions are available on a specified Internet site; and

## Customs Tariff

- (iv) copies of the provisions can be purchased at specified places.

(2) A failure to comply with this section does not invalidate an Order in Executive Council that incorporates provisions under section 8.

12. Concessions - (1) The Minister may from time to time, in the Minister's discretion and in accordance with Part 2 of the Tariff, approve in respect of the entry of goods

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- (a) of any of the classes specified in Part 2; or  
 (b) in any of the circumstances specified in Part 2, -

the appropriate rate of duty or exemption specified in Part 2.

(2) The Minister may from time to time, by public notice, withdraw or modify any approval granted under subsection (1) of this section.

13. Alterations and modifications of Tariff - (1) Subject to subsection (2) of this section, the Queen's Representative may, by Order in Executive Council, alter the existing Tariff in whole or in part and may impose on any goods such duties, or create such exemptions from duties, as the Queen's Representative thinks fit.

(2) The Queen's Representative must not make an Order in Executive Council under this section which has the effect of imposing on any goods a higher duty than specified in respect of those goods in the Normal Tariff, unless the Queen's Representative is satisfied that such an order is necessary or advisable in the public interest and is in conformity with Cook Islands international obligations.

(3) Any Order in Executive Council under this section may relate generally to all goods or to goods of any specified class or classes or to goods imported from any specified country or from any specified person.

14. Access to Tariff - (1) The Comptroller must -

- (a) ensure that copies of the documents referred to in subsection (2) are published on an Internet site that is, so far as practicable, publicly available free of charge; and  
 (b) ensure that copies of the documents referred to in subsection (2) are available for purchase at a reasonable price at the places designated under section 3 of the Regulations Act 1971-72.

(2) The documents are -

- (a) the Tariff as from time to time amended, modified, or revoked and replaced on or after the commencement of this Act; and  
 (b) Orders in Council amending or modifying the Tariff and made under section 13 or 18 on or after the commencement of this Act.

(3) Every version of the Tariff referred to in subsection (2)(a) and published or made available under subsection (1) must -

- (a) indicate that it is the Tariff as in force at the beginning of a stated date; and  
 (b) list all Acts and Orders in Council that are enacted on or after the commencement of this Act and before the stated date and that amend, modify, revoke, or revoke and replace some or all of the Tariff.

## Customs Tariff

(4) Nothing in section 14 or this section prevents the Comptroller from ensuring that other information is published or made available with the Tariff, so long as in doing so the Comptroller ensures that it is indicated clearly that the other information does not form part of, or have legal effect as part of, the Tariff.

(5) An example of other information referred to in subsection (4) is details of prohibited imports.

15. Judicial notice of Tariff - Judicial notice must be taken by all courts and persons acting judicially of the Tariff.

16. Evidence of Tariff - Every copy of the documents referred to in Schedule 1 purporting to be published or made available under the authority of the Comptroller is, unless the contrary is shown, deemed -

- (a) to be a correct copy of the document; and
- (b) to have been so published or made available.

17. Tariff may be amended, and must be interpreted, as if it were an enactment –

(1) The Tariff may be amended, revoked, or revoked and replaced by an Act of Parliament as if it were an Act of Parliament.

(2) The Tariff may be altered or amended by an Order in Executive Council made under section 13 or 18 as if it were an Order in Council.

(3) The Acts Interpretation Act 1924 applies to the Tariff as if it were an enactment.

(4) Nothing in this Act limits or affects the application of -

- (a) the Regulations Act 1971-72 and the Acts Interpretation Act 1924 to an Act amending, revoking, or revoking and replacing the Tariff, this Act (either alone or with other enactments), or both; or
- (b) the Acts Interpretation Act 1924 to an Order in Executive Council made under section 13 or 18.

(5) The Queen's Representative may by Order in Executive Council amend, modify or revoke rates in Schedule 1

18. Alteration to nomenclature - (1) The Queen's Representative may from time to time, by Order in Executive Council, amend the Tariff -

- (a) by revoking, or amending any heading, heading number, subheading, item, or item number, or the title of any part, section, chapter, or subchapter of the Tariff, or by inserting any new headings, heading number, subheading, item, item number, or title, in which manner he or she thinks necessary for the purpose of ensuring that the Tariff conforms to any international nomenclature; or
- (b) by revoking, suspending, or amending any provisions of the notes forming part of the Tariff, or inserting any new provision in the notes, for the purpose of ensuring the proper operation of the Tariff; or
- (c) by revoking, suspending, or amending any statistical requirement of the Tariff.

## Customs Tariff

(2) Despite anything in subsection (1)(c), the Minister may, by public notice, revoke, suspend, or amend any statistical requirement of the Tariff.

19. Certain Orders in Council relating to duties may be retrospective - (1) Any Order in Executive Council made under this Act may be retrospective so far as it has the effect of exempting any goods from duty, or of reducing the rate or amount of duty payable in respect of any goods.

(2) In any such case, refunds of duty may be made in respect of such goods accordingly, but no such refunds may be made except in respect of goods entered for home consumption within the period of 6 months immediately preceding the date of the Order in Executive Council.

20. Power of the Comptroller to prescribe forms - For the purposes of this Act -

- (a) the Comptroller may from time to time prescribe any forms the Comptroller deems necessary;
- (b) the production of any document under the hand of the Comptroller purporting to be a prescribed form or an extract from a prescribed form or a copy of any such form or extract is in all Courts and in all proceedings sufficient evidence of the fact that the form was prescribed; and all Courts must in all proceedings take judicial notice of the signature of the Comptroller either to the prescribed form or to any such extract or copy.

20A. Interpretation - In this section and sections 21 to 22E, unless the context otherwise requires,—

**directly competitive goods**, in relation to any goods, means goods that, as a matter of fact and commercial common sense, are substitutable for imported goods

**free trade agreement** means—  
the PICTA

**industry**, in relation to any goods, means—

- (a) the Cook Islands producers, as a whole, of like or directly competitive goods; or
- (b) the Cook Islands producers of like or directly competitive goods whose collective output constitutes a major proportion of the total production of those goods

**like goods**, in relation to any goods, means—

- (a) other goods that are like those goods in all respects; or
- (b) in the absence of goods referred to in paragraph (a), goods that have characteristics closely resembling those goods

**provisional transitional safeguard measure** means a provisional transitional safeguard measure applied under section 22E

**serious injury** means a significant overall impairment in the position of a domestic industry

**transitional safeguard measure** means a transitional safeguard measure applied under section 15F.

## Customs Tariff

21. Comptroller may undertake transitional safeguard investigation - (1) The Comptroller may undertake a transitional safeguard investigation to ascertain whether goods that have been subject to tariff reduction or removal after the entry into force of a free trade agreement -

- (a) are being imported in increased quantities (in absolute terms or relative to domestic production); and
  - (b) are causing, or threatening to cause, serious injury to an industry producing a like or directly competitive good.
- (2) The Comptroller may undertake a transitional safeguard investigation -
- (a) Either -
    - (i) after receiving a written request by or on behalf of an industry concerned, if the Comptroller is satisfied that the request contains evidence to justify the investigation; or
    - (ii) on his or her own initiative; and
  - (b) only if the relevant free trade agreement provides for the application of a transitional safeguard measure.

22. Investigative procedures - (1) Before any transitional safeguard investigation, the Comptroller must specify administrative procedures for the conduct of transitional safeguard investigations that -

- (a) are consistent with Cook Island's international obligations; and
  - (b) include the following matters -
    - (i) the provision of public notice of the investigation; and
    - (ii) an opportunity for interested parties to respond to submissions of other parties; and
    - (iii) the treatment of confidential material provided by interested parties.
- (2) The Comptroller may amend the procedures specified under subsection (1).
- (3) An amendment to the procedures does not apply to an investigation being undertaken when the amendment comes into force, unless the amendment specifies otherwise.
- (4) The Comptroller must publish the procedures, and any amendments to the procedures, by public notice.

22A. Matters to be taken into account by Comptroller - When the Comptroller is investigating, for the purposes of section 21, whether the importation of goods subject to tariff reduction or removal is causing or threatens to cause serious injury to an industry, he or she must evaluate the following matters:

- (a) the rate and amount of the increase in the volume of imports of the goods, in absolute terms and relative to domestic production; and
- (b) the economic impact of the increased importation of the goods on the industry, including actual decline in output, sales, market share, profits, productivity, employment, and utilisation of production capacity; and

## Customs Tariff

- (c) factors other than the imports that have injured, or are injuring, the industry; and
- (d) any other factors considered relevant to Cook Island's international obligations.

22B. Publication of investigation results – (1) As soon as practicable after completing an investigation under section 21, the Comptroller must publish, in accordance with subsection (2), a report setting out the findings and conclusions of the investigation.

- (2) The Comptroller must—
  - (a) make copies of the report available, free of charge, on the Internet; and
  - (b) give a public notice stating that the report is available on the Internet, free of charge, and the website address.

22C. Application of transitional safeguard measure – (1) The Minister may decide to apply a transitional safeguard measure if he or she makes a determination, as a result of the investigation by the Comptroller under section 21, that goods—

- (a) are being imported in increased quantities (in absolute terms or relative to domestic production); and
  - (b) are causing, or threatening to cause, serious injury to an industry producing a like or directly competitive good.
- (2) A transitional safeguard measure applies on and from—
    - (a) the date specified in the measure (which may be a date before, on, or after the date on which the determination is made); or
    - (b) if no date is specified in the measure, the date on which the determination is made under subsection (1).
  - (3) A transitional safeguard measure expires—
    - (a) on the date specified in the measure; or
    - (b) at an earlier date (if any) specified by the Minister by public notice.
  - (4) The Minister must ensure that—
    - (a) any transitional safeguard measure is applied only to the extent necessary to prevent or remedy serious injury and facilitate adjustment; and
    - (b) the nature, rate, extent, and duration of the transitional safeguard measure is consistent with Cook Island's international obligations as a party to the relevant free trade agreement; and
    - (c) any transitional safeguard measure is consistent with the provisions of the relevant free trade agreement; and
    - (d) any transitional safeguard measure is not inconsistent with Cook Island's other international obligations.
  - (5) The Minister's decision to apply a transitional safeguard measure must be published as soon as practicable by public notice.
  - (6) A transitional safeguard measure, in the form of a duty, applied under subsection (5) is due and payable on the demand of the Customs on and from the date on which the measure applies under subsection (2).

## Customs Tariff

22D. Extension of transitional safeguard measure - The Minister may extend a transitional safeguard measure applied under section 22C if the extension is—

- (a) consistent with the provisions of the relevant free trade agreement; and
- (b) not inconsistent with Cook Island's other international obligations.

22E. Provisional transitional safeguard measure – (1) Following the initiation of an investigation under section 21, the Minister may make a determination that there are grounds for applying a provisional transitional safeguard measure if he or she is satisfied that—

- (a) goods that have been subject to tariff reduction or removal after the entry into force of the relevant free trade agreement—
    - (i) are being imported in increased quantities (in absolute terms or relative to domestic production); and
    - (ii) are causing, or threatening to cause, serious injury to an industry producing a like or directly competitive good; and
  - (b) there exist,—
    - (i) in relation to a provisional transitional safeguard measure to be applied under the PICTA, critical circumstances; and
  - (c) the delay in applying a transitional safeguard measure under section 22C would cause serious injury to the industry which would be difficult to repair.
- (2) A provisional transitional safeguard measure applies on and from—
- (a) the date specified in the measure (which may be a date before, on, or after the date on which the determination is made); or
  - (b) if no date is specified in the measure, the date on which the determination is made under subsection (1).
- (3) After making a determination under subsection (1), the Minister may apply a provisional transitional safeguard measure.
- (4) The Minister must ensure that—
- (a) any provisional transitional safeguard measure is applied only to the extent necessary to prevent or remedy serious injury and facilitate adjustment; and
  - (b) the nature, rate, extent, and duration of the provisional transitional safeguard measure is consistent with Cook Island's international obligations as a party to the relevant free trade agreement; and
  - (c) any provisional transitional safeguard measure is consistent with the provisions of the relevant free trade agreement; and
  - (d) any provisional transitional safeguard measure is not inconsistent with Cook Island's other international obligations.
- (5) The Minister's decision to apply a provisional transitional safeguard measure must be published as soon as practicable by public notice.
- (6) A provisional transitional safeguard measure, in the form of a duty, applied under subsection (3)—
- (a) is due and payable on the demand of the Customs on and from the date on which the measure applies under subsection (2):

## Customs Tariff

(b) must be refunded by the Customs in the circumstances specified in subsection (7).

(7) The circumstances referred to in subsection (6)(b) are—

(a) if an investigation under section 21 concludes that no serious injury has been caused to an industry; or

(b) in any other case, to the extent (if any) that the Minister requires the duty to be refunded.

23. General provisions as to Orders in Executive Council - Without limiting the Acts Interpretation Act 1924, no Order in Executive Council under this Act is invalid just because it leaves any matter to the discretion of the Minister or any other person, or because it authorises the Minister or any other person to give a consent or approval on or subject to conditions to be imposed or approved by the Minister.

24. Fees - (1) The Queen's Representative may from time to time, by Order in Executive Council, make regulations prescribing the fees to be paid in respect of -

(a) applications for any approval under section 12(1) of this Act in respect of the entry of goods -

(i) of any of the classes specified in Part 2 of the Tariff; or

(ii) in any of the circumstances specified in Part 2 of the Tariff:

(b) applications for any withdrawal or modification, under section 12(2) of this Act, of any approval granted under section 12(1) of this Act.

25. Regulations relating to goods temporarily imported and drawbacks of duty - The Queen's Representative may from time to time, by Order in Executive Council, make regulations-

(a) declaring specified goods or classes of goods subject to duty under this Act to be goods in respect of which the provisions of section 148 of the Customs Revenue and Border Protection Act 2012 do not apply; or

(b) declaring specified goods or classes of goods subject to duty under this Act to be goods in respect of which the provisions of section 149 of the Customs Revenue and Border Protection Act 2012 do not apply.

26. Transitional provisions - (1) At any time after the date on which this Act receives the Queen's Representative's assent, the Queen's Representative may, by Order in Executive Council, exercise in respect of the Tariff, with effect from the commencement of this Act, any of the powers to alter or modify the Tariff, and create exemptions in respect of any goods, conferred on the Queen's Representative by any provision of this Act for the purpose of giving effect to that provision, and for the purpose of bringing the Tariff into effective operation at the commencement of this Act.

(2) Every reference in any enactment (including any Order in Executive Council), in force at the commencement of this Act to the Customs Tariff must be read as if it were a reference to the Tariff.

27. Enactment repealed - The enactment specified in Schedule 2 is repealed.

## Customs Tariff

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This Act is administered by the Revenue Management Division of the Ministry of Finance and Economic Management

**RAROTONGA, COOK ISLANDS:** printed under the authority of the Cook Islands Government – 2012.