

**NIUE LAWS  
LEGISLATION AS AT DECEMBER 2006**

**CUSTOMS TARIFF ACT 1982**

1982/77 - 30 September 1982

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**1 Short title**

This is the Customs Tariff Act 1982 and shall be read together with and deemed part of the Customs Act 1966 ('the Principal Act').

**2 Interpretation**

In this Act –

"regulations" means the regulations made under section 3.

**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 [Spent]**

**5 Duties to be levied**

(1) Subject to this Act and the Principal Act, customs duties shall be levied, collected

and paid under the regulations made under section 3 on all goods imported into Niue or entered therein for home consumption.

(2) All duties levied, collected and paid under the regulations shall be deemed to have satisfied all requirements to levy, collect and pay duties under Schedule 2 of the Principal Act.

## **6 Regulations**

Regulations made under this Act need not be printed in the Niuean language unless Cabinet otherwise determines.

## **7 Modification of tariff**

Cabinet may by regulation modify in whole or in part the Customs Tariff contained in the regulations following the procedure prescribed in section 6.

## **8 Exemption from duties**

(1) Notwithstanding the rates of duty specified in the 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) Cabinet shall determine the activities for which duty exemptions may be granted and the conditions for granting exemptions.

## **9. Procedures for making applications for exemption**

(1) All applications for exemptions are in the first instance to be made through the Revenue Manager.

(2) On receipt of an application and any further information that the Revenue Manager may require, the Revenue Manager shall, as soon as possible and in no case 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.