

Serial Number 1951/291

**THE COOK ISLANDS COPRA EXPORT DUTY
REGULATIONS 1951**

FREYBERG, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington, this 12th day of
December 1951

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to the Cook Islands Act 1915, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

REGULATIONS

1. (1) These regulations may be cited as the Cook Islands Copra Export Duty Regulations 1951.

(2) These regulations shall come into force on the 1st day of January 1952.

2. (1) There shall be levied and payable on all copra exported from the Cook Islands an export duty at the rate of 5 per cent *ad valorem*.

(2) For the purposes of this regulation the value of any copra shall be its value free on board in bulk at the Island of Rarotonga or the Island of Niue, as the case may be.

3. Export duty as aforesaid shall constitute a debt due to the Crown by the exporter of the copra.

4. No copra shall be laden on board any ship for export on that ship from the Cook Islands until the amount of export duty payable under these regulations has been paid to the Collector of Customs at Rarotonga or to the Collector of Customs at Niue, as the case may require.

5. Every person lading or concerned in lading copra on which export duty has not been paid commits an offence against these regulations.

6. Every person who fails to comply with, or acts in contravention of, or commits an offence against any of these regulations shall be liable upon conviction to a fine not exceeding £50 or to imprisonment for a term not exceeding three months.

7. (1) The regulations specified in the Schedule hereto are hereby revoked.

(2) All matters and proceedings commenced under the regulations hereby revoked and pending or in progress at the commencement of these regulations may be continued and completed under these regulations.

(3) The revocation of the said regulations shall not affect the liability of any person for any offence in relation thereto, and proceedings may be taken for any such offence as if the said regulations had not been revoked.

(4) Notwithstanding anything in these regulations, where the Resident Commissioner of Rarotonga or the Resident Commissioner of Niue, as the case may be, is satisfied,—

(a) That any copra held by any merchant or exporter of copra had been acquired by the merchant or exporter from the producer or producers thereof before the commencement of these regulations; and

(b) That the copra so held was at the date of commencement of these regulations held at or awaiting transport to a port of export from the Cook Islands,—

the provisions of the regulations hereby revoked shall continue to apply in all respects to that copra as if these regulations had not been enacted.

SCHEDULE
REGULATIONS REVOKED

Date of Order in Council.	Subject Matter or Title.	Published in <i>Gazette</i>	
		Year.	Page.
24 June 1918 ..	Regulations Imposing Export Duty on Copra and Pearl Shell Exported From the Cook Islands	1918	2562
19 September 1932 ..	Regulation Altering Export Duty on Copra Exported From the Cook Islands, Other Than Niue	1932	2037
11 March 1933 ..	Regulation Fixing Export Duty on Copra Exported From the Cook Islands, Other Than Niue	1933	488
20 March 1934 ..	Regulation Abolishing Export Duty on Copra Exported From the Cook Islands, Other Than Niue	1934	953
11 March 1935 ..	Regulation Abolishing Export Duty on Copra Exported From the Cook Islands, Other Than Niue	1935	743
22 June 1935 ..	Regulation Abolishing Export Duty on Copra Exported From the Cook Islands, Other Than Niue	1935	1803
23 September 1935 ..	Regulation Abolishing Export Duty on Copra Exported From the Cook Islands, Other Than Niue	1935	2697
12 December 1935 ..	Regulation Abolishing Export Duty on Copra Exported From the Cook Islands, Other Than Niue	1935	3987
		Published in Statutory Regulations.	
		Year.	Serial No.
23 December 1936 ..	Re-imposing a Duty on Copra Exported From the Cook Islands	1937	97

T. J. SHERRARD,
Clerk of the Executive Council.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 13th day of December 1951.

These regulations are administered in the Department of Island Territories.