

Serial Number 1950/51

**THE COOK ISLANDS PEARL-SHELL EXPORT DUTY
REGULATIONS 1950**

B. C. FREYBERG, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington, this 4th day of
April, 1950

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, doth hereby make the following regulations.

REGULATIONS

1. These regulations may be cited as the Cook Islands Pearl-shell Export Duty Regulations 1950.

2. These regulations shall come into force on the 8th day of May, 1950.

3. (1) The regulations imposing an export duty on copra and pearl-shell made on the 24th day of June, 1918, and published in the *New Zealand Gazette* on the 11th day of July, 1918, at page 2562, are hereby amended as follows :—

- (a) By omitting from Regulation 1 the words “ and pearl shell ” and the words “ Upon pearl shell a duty of £4 per ton ” :
- (b) By omitting from Regulations 2, 3, and 4 the words “ or pearl shell ” in each place where they occur.

(2) The Order in Council suspending the export duty on pearl-shell made on the 26th day of May, 1924, and published in the *New Zealand Gazette* on the 5th day of June, 1924, at page 1374, is hereby revoked.

4. There shall be levied and payable on all pearl-shell exported from the Cook Islands an export duty at the rate of £5 for every £100 value of pearl-shell so exported.

5. (1) For the purpose of these regulations such value shall be—

- (a) In the case of pearl-shell exported for sale, the price received for the pearl-shell in the country to which it is consigned for sale, less all charges incurred in carriage and forwarding from Rarotonga and less the cost of cases or other containers :
- (b) In the case of pearl-shell exported for any purpose other than sale, the price which would, in the opinion of the Collector of Customs, have been received for the pearl-shell if it had been offered for sale at current market rates in the country to which it is exported as aforesaid on the day of arrival in that country, less all charges incurred in carriage and forwarding from Rarotonga and less the cost of cases or other containers.

(2) Where the country to which any such pearl-shell is consigned or exported as aforesaid is a country other than New Zealand, the price which was received or which would have been received shall be expressed in New Zealand currency according to the rate of exchange fixed or recognized by the Reserve Bank of New Zealand and in force on the day of sale or the day of arrival, as the case may be.

6. Export duty as aforesaid shall constitute a debt due to the Crown by the exporter of such pearl-shell.

7. There shall be paid to the Collector of Customs by the exporter of any pearl-shell prior to the export thereof such deposit as the Resident Commissioner of Rarotonga shall deem sufficient.

8. (1) On receipt by an exporter of any accounts, documents, or papers relating to the sale or other disposal of any such pearl-shell in the country to which it is consigned or exported as aforesaid, the exporter shall forthwith produce the same to the Collector of Customs and shall pay to the Collector of Customs such further sum as is required to satisfy the amount of duty payable by Regulation 4 hereof, and shall be entitled to a refund of any amount by which the deposit paid exceeds the duty finally found to be payable.

(2) In the event of any dispute regarding the amount of export duty payable on any pearl-shell, the decision of the Resident Commissioner of Rarotonga shall be final.

9. If an exporter fails to produce the accounts, documents, or papers referred to in Regulation 8 hereof within a reasonable time, the Resident Commissioner may determine the amount of export duty payable, and such determination shall be final and shall be regarded as fixing the extent of the liability of such exporter for payment of export duty.

10. No pearl-shell shall be laden on board any ship for export on that ship from the Cook Islands until the deposit specified in Regulation 7 hereof has been paid to the Collector of Customs and an undertaking has been given to the Collector of Customs by the exporter of such pearl-shell to produce for inspection as aforesaid all accounts, documents, or papers relating to the sale or other disposal of the pearl-shell.

11. Any person or persons lading or concerned in lading pearl-shell on which a deposit has not been paid and an undertaking has not been given in terms of Regulation 10 hereof commits an offence against these regulations.

12. Any 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.

T. J. SHERRARD.

Clerk of the Executive Council.

Issued under the authority of the Regulations Act, 1936.

Date of notification in *Gazette*: 5th day of April, 1950.

These regulations are administered in the Department of Island Territories.