

Serial Number 1952/177



## THE NIUE PORT AND SERVICE TAX REGULATIONS 1952

H. F. O'LEARY,  
Administrator of the Government

### ORDER IN COUNCIL

At the Government House at Wellington, this 1st day of  
October 1952

Present:

HIS EXCELLENCY THE ADMINISTRATOR OF THE GOVERNMENT IN COUNCIL  
PURSUANT to the Cook Islands Act 1915, His Excellency the Adminis-  
trator of the Government, acting by and with the advice and consent  
of the Executive Council, hereby makes the following regulations.

### REGULATIONS

1. These regulations may be cited as the Niue Port and Service Tax Regulations 1952.

2. These regulations shall come into force on the date when they are first publicly notified by the Resident Commissioner of Niue in such manner as he thinks proper.

3. (1) Subject to the exemptions specified in subclause (2) of this regulation, there shall be levied and payable on all goods imported into the Island of Niue a port and service tax at the rate of 2½ per cent *ad valorem*.

(2) There shall be exempted from the payment of the tax passengers' baggage and effects of the following kinds which are not intended for any other person or for sale, namely:—

- (a) Wearing apparel and other personal effects which have been worn or are in use by persons arriving at Niue;
- (b) Implements, instruments, and tools of trade, occupation, or employment of any passenger which have been in use by that passenger for not less than twelve months prior to his embarkation;
- (c) Household or other effects which have been in use for not less than twelve months prior to embarkation by the persons or families bringing them to Niue:

Provided that, if the household or other effects are not imported within five years from the date of the arrival in Niue of the persons or families by whom they have been used, they shall be exempted under this paragraph only with the approval of the Minister.

4. For the purposes of these regulations the value of any goods imported into the Island of Niue shall be determined in accordance with the provisions of the Customs Act 1913.

5. (1) The port and service tax imposed by these regulations shall constitute a debt due to the Crown by the importer of the goods, and shall be payable before the entry of the goods is passed by the Collector of Customs.

(2) In this regulation the term "importer" has the same meaning as in the Customs Act 1913.

6. The port and service tax imposed by these regulations shall be in addition to and not in substitution for any lightering charge or any other charges payable in respect of the landing of any such goods on the Island of Niue.

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

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#### EXPLANATORY NOTE

[This note is not part of the regulations, but is intended to indicate their general effect.]

The purpose of these regulations is to impose a port and service tax of 2½ per cent *ad valorem* on all goods (subject to the exemptions specified in regulation 3 (2) ) imported into the Island of Niue.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 2 October 1952.

These regulations are administered in the Department of Island Territories.