

**NIUE LAWS
LEGISLATION AS AT DECEMBER 2006**

CUSTOMS

CUSTOMS REGULATIONS 1968

SR1968/89 – 10 October 1968

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SCHEDULES

1 Title

These are the Customs Regulations 1968.

2 Interpretation

(1) In these Regulations –

"Act" means the Customs Act 1966;

"Customs Acts" means the Customs Acts as defined in section 3 of the Customs Acts 1966;

"prescribed form" means a form prescribed by the Revenue Manager and a reference to a numbered form is a reference to a form so prescribed and numbered.

(2) Expressions defined in the Act have the meanings so defined.

PART 1 ADMINISTRATION

Forms

3 [Spent]

4 Compliance with directions in forms

Where a prescribed form contains, by way of note or otherwise, a direction or indication of any requirement of the Customs as to –

- (a) The number of copies of the document to be tendered;
- (b) The nature or form of the information to be furnished;
- (c) The colour of the paper on which the form is to be printed;
- (d) Any action, either by way of signing a form of declaration or otherwise, to be taken by the person concerned in the transaction in which the document is used or by his authorised agent; or
- (e) Receipts to be signed by officers of transport services or other persons in proof that the goods described in the form have been received for carriage or for any other purpose –

the requirement so indicated shall be deemed to be prescribed, and shall be complied with by the person concerned in the transaction or his authorised agent.

5 Particulars as to statistical units and classifications

(1) Where in respect of any item of the Customs Tariff an indication appears in that column of the Tariff headed "Unit", there shall be shown on any prescribed form used in relation to the entry of any imported goods included in or classified under any such item the quantity of goods so entered, expressed in terms of the unit so indicated.

(2) Where, on any form prescribed for the entry of goods for export, the statistical classification of goods is required to be shown, there shall be shown the information indicated in respect of the particular class of goods in the publication entitled "The Statistical Classification of Exports" and published from time to time by the Customs.

6 Manager may require additional copies of forms or additional particulars

The Manager may require copies of any prescribed form in addition to the number indicated on the form, and he may require to be shown on any form information additional to that prescribed if he deems the furnishing of the additional information to be necessary for the administration of the Customs Acts or for the preparation of statistical reports and returns.

7 Manager may accept document substantially in prescribed form

The Manager may accept instead of any prescribed form, other than a prescribed form of declaration, any document that is substantially in accordance with the prescribed form.

8 Size of forms

Forms prescribed under these Regulations shall be of such sizes as the Manager may approve.

9 Forms to be completed in typewriting or in ink

(1) Except where the Manager otherwise permits, all original documents presented to the Customs shall have the necessary particulars typewritten or inserted in ink, but copies may be prepared by carbon or other copying process.

(2) The Manager may refuse to accept any document that is not readily legible or is prepared otherwise than in accordance with paragraph (1).

Miscellaneous Provisions

10 –

11 Receipt of money

Duties, fees or charges payable under the Customs Acts shall be paid at the Customhouse at any time not later than 4pm during the working hours of the Customs as prescribed in regulation 12 (b).

12 Working hours

(1) The working hours of the Customs shall be –

(a) Boarding Inspectors' Officers: On Mondays to Fridays inclusive, from 8am to 5pm;

(b) All other offices: On Mondays to Fridays inclusive, either from 8am to 4.35pm or 8.30am to 5.05pm as the Manager directs in respect of each office.

(2) In respect of any office situated at a Customs airport the working hours for the purposes of regulation 14 shall be those determined by the Manager in respect of that office.

13 Fees for officers' time during working hours

(1) Where, in any regulation under the Customs Acts, provision is made for a charge to be paid to the Manager for the attendance of any officer of Customs during the working hours of the Customs to perform or supervise any operation, the charge shall be at the rate of \$1.33 an hour or portion of an hour.

(2) The Manager may authorise a charge at the rate prescribed in paragraph

(1) to be made by the Manager for the attendance of any officer during the working hours of the Customs to perform or supervise any operation in respect of which provision for the charge is not made elsewhere in any regulation under the Customs Acts.

14 Fees for officers' time outside working hours

(1) Whenever, for the purpose of carrying out any provision of the Customs Acts, any Customs officer is required to attend at any time outside the working hours of the Customs, the master or owner of any ship, pilot in command or owner of any aircraft, importer,

exporter, remover, brewer, or other person concerned shall pay, in such cases as may be determined by the Manager, a charge calculated according to the following rates in respect of that attendance –

(a) For attendance on any Customs holiday, \$2.66 an hour or portion of an hour;

(b) For attendance outside the working hours of the Customs on other days \$2 an hour or portion of an hour.

(2) A minimum charge of \$5.32 shall be payable for the attendance of any officer on any Customs holiday.

15 Expenses of officers

Where in respect of any attendance for the purpose of performing or supervising any act required or permitted by the Customs Acts any travelling or other expenses are incurred or to be incurred by any officer of Customs, the Manager may require those expenses to be defrayed by the master or owner of any ship, pilot in command or owner of any aircraft, importer, exporter, remover, brewer, or other person concerned.

PART 2 GENERAL PROVISIONS AS TO ENTRIES

Control of the Customs

16 Notice of delivery for home consumption

(1) The authority for the delivery of goods from the control of the Customs for home consumption shall be –

(a) In the case of warehoused goods, whether imported or not, in form 26A; and

(b) In the case of other imported goods, including goods deemed to have been entered in accordance with regulation 29, in form 13B.

(2) In all cases, the authority shall be signed by the Manager or other proper officer.

(3) Notwithstanding anything in the foregoing provisions of this regulation, in the case of –

(a) Goods imported in any aircraft or ship and deemed to have been entered in accordance with regulation 26; or

(b) Goods imported by post and deemed to have been entered in accordance with regulation 143 –

the authority for the delivery of the goods shall be in such form or manner as the Manager may approve.

General Provisions as to Entries

17 Cancellation or amendment of entry

(1) Every person applying to the Manager for permission to cancel or amend an entry shall state his reason for desiring the cancellation or amendment.

(2) The Manager may require any such application and statement of reasons to be in writing or to be verified by declaration.

PART 3 IMPORTATION, EXPORTATION, REMOVAL WITHIN NIUE

Arrival of Ships and Aircraft

18 Expected time of arrival

(1) The master, owner, or agent of every ship arriving in Niue shall, not later than 12 hours before the estimated time of arrival of the ship at the first port, inform the Manager at that port of the estimated time of arrival.

(2) The pilot in command, owner, or agent of every aircraft arriving in Niue shall, not later than 2 hours before the estimated time of arrival of the aircraft at the first Customs airport, inform the Manager of the estimated time of arrival.

19 Unauthorised persons not to board or leave ships

(1) Except as provided in this regulation, or except in the case of urgent necessity due to a marine casualty or other like emergency, no person other than a pilot or other person necessary for the navigation of the ship shall, without the permission of an officer of Customs, board or leave any ship arriving from any country outside Niue until the inspection and examination of the passengers and crew have been completed.

(2) The restrictions imposed by paragraph (1) shall not apply to any of the following persons acting in the exercise of their powers or functions under any enactment –

- (a) Any officer of Customs;
- (b) The Port Health Officer and his assistants;
- (c) A constable;
- (d) An agriculture inspector.

20 Unauthorised persons not to board aircraft. Restriction on leaving

(1) Except as provided in this regulation, or except in the case of urgent necessity due to a aircraft accident or other like emergency, no person other than a person necessary for the operation of the aircraft shall, without the permission of an officer of Customs, board any aircraft arriving from any country outside Niue.

(2) The restrictions imposed by paragraph (1) shall not apply to any of the following persons acting in the exercise of their powers or functions under any enactment –

- (a) Any officer of Customs;
- (b) A Medical Officer of Health;
- (c) A constable;
- (d) An agriculture inspector.

(3) The proper officer of Customs may, if he considers it necessary for the due administration of the Customs Acts, require all or any of the passengers or crew of any aircraft arriving from any country outside Niue to remain on board the aircraft until the inspection and examination of the aircraft and its passengers and crew have been completed.

21 Inward report of ships

(1) The inward report to be made in respect of every ship, except a coastal ship, arriving at any port shall –

- (a) In the case of any such ship arriving from any country outside Niue consist of –
 - (i) An arrival manifest in form 1, and such particulars of passengers and crew as the Manager may require; and
 - (ii) A search list in form 2; and
 - (iii) A store list in form 3; and
 - (iv) [Revoked]
- (b) –
- (c) In the case of each such ship include such other documents and further particulars as the Manager may require.

(2) The master or owner of any vessel, except a coastal ship, arriving at any port shall make an inward report of the ship within one day after arrival at that port, or within such longer period as may be permitted by the Manager in any particular case.

22 Inward report of aircraft

(1) In respect of every aircraft arriving at any Customs airport for the first time on any journey from any country outside Niue the inward report shall consist of –

- (a) –
- (b) A general declaration in form 64; and

- (c) Such particulars of the passengers as the Manager may require; and
- (d) A cargo manifest in form 66; and
- (e) A crew and search list in form 67; and
- (f) A bonded stores list in form 68; and
- (g) Such other documents or further particulars as the Manager requires:

Provided that, if the aircraft is not disembarking passengers or discharging cargo, unaccompanied baggage, or stores, the general declaration shall so state, and a passenger list and a cargo manifest shall not be required.

(2) In respect of every aircraft arriving at any Customs airport after an inward report has first been made in accordance with paragraph (1) and carrying any goods brought from any country outside Niue, and not yet delivered from the control of the Customs, the inward report shall consist of –

- (a) A general declaration in form 64; and
- (b) Such other documents and further particulars as the Manager may require.

(3) The pilot in command or owner of the aircraft shall make such inward report on arrival at any Customs airport or within such period thereafter as may be permitted by the Manager in any particular case.

23 Unshipment of goods

The Manager's permit to unship or land goods which are subject to the control of the Customs, or which would become subject to that control if unshipped or landed, shall be in form 20 and shall be issued subject to the conditions set forth there.

23A Removal of goods

The Manager's permit to remove from any wharf, Customs airport, Customs containerbase, or examining place any goods subject to the control of the Customs shall be in form 20A, and shall be issued subject to the conditions set forth there.

Entry of Imported Goods

24 Entries for imported goods

Entries for imported goods shall be in the following forms –

- (a) For home consumption temporarily and under security for subsequent re-exportation, in form 34;
- (b) For home consumption otherwise, in forms 13 and 13A;

- (c) For warehousing, in forms 14 and 14A;
- (d) For export, in form 15;
- (e) For removal in accordance with regulation 33, in form 16;
- (f) For removal otherwise, in form 15.

25 Part packages

- (1) Except with the permission of the Manager, entry shall not be made of a portion only of the contents of any package of imported goods.
- (2) This regulation shall not apply in the case of the entry of separate portions of a package previously passed on a sight entry.

26 Entry of goods imported in aircraft or ships

- (1) Except when required by the Manager, it shall not be necessary for any importer to make entry for home consumption of any goods imported in any aircraft or ship if the total current domestic value of the goods imported by him in that aircraft or ship is less than \$20.
- (2) Any goods to which paragraph (1) applies shall be deemed to have been entered for home consumption when application is made by the importer for their delivery.

26A Certain goods exempt from entry

Except as otherwise required by the Manager, and subject to the conditions set out in regulation 26B –

- (a) All bulk cargo containers; and
- (b) All wagons, trolleys, and wheeled pallets specially designed for the handling of bulk cargo containers; and
- (c) All lighters imported temporarily for the purpose of facilitating the discharging and loading of cargo which is being imported or exported,

may be imported or exported without entry.

26B Condition of entry of certain goods

The condition under which goods may be imported or exported without entry pursuant to section 54A of the Act is that the importer shall enter into and comply with a covenant –

- (a) In form 36 in the case of goods described in regulation 26A (a) or (b); and
- (b) In form 38 in the case of goods described in regulation 26A(c), and
- (c) In form 37 in the case of pallets.

27 Entry not to refer to goods imported in more than one ship or aircraft

Except where the Manager in any special case permits, each entry shall relate to goods imported in only one ship or aircraft.

28 Passengers' effects not to be landed without permission of Customs

Imported goods being personal baggage or household or other effects (all of which are referred to in regulations 29 and 30 as effects) shall not be unshipped or landed from any ship or aircraft or removed from any wharf or examining place without the permission of an officer of Customs.

29 Effects not accompanying passengers

When effects do not accompany passengers, they shall be deemed to have been entered for home consumption if a declaration in form 19 or form 19A, the case may require, has been made and delivered to the Manager or other proper officer.

30 Declaration by passengers

The Manager may require any passenger arriving in Niue to make a declaration in form 18 for sea passengers and form 18A for air passengers with respect to the effects accompanying them.

31 When entry to be made

Subject to section 55 (1) of the Act, entry of goods shall be made, at the port of arrival of the goods, within 21 working days after their arrival.

32 Sight entries

Sight entries shall be in form 17.

33 Pro forma transshipment

(1) When entry for removal is made of all the goods shown on the manifest of any ship or aircraft for any port, the following shall be inserted on the entry instead of the marks and numbers and the number and description of the packages and the goods, namely: "All cargo for....., as set forth on the part manifest of the report made and declared to... at the Customhouse this day, and having its pages numberedto"

(2) For the purposes of this regulation and of regulation 24 (e) all such goods shall be deemed to have arrived at their port of discharge as soon as the master or pilot in command has reported the importing ship or aircraft in accordance with section 45 of the Act.

Entry of Goods for Export

34 Export entries for goods subject to the control of the Customs

Entry for export of goods subject to the control of the Customs, if not required to be made in forms 15 or 16 or 27 or 34 or 35, shall be made in form 22.

35 Export entries for goods not subject to the control of the Customs

Entry for export of goods not subject to the control of the Customs shall be in form 22, and shall be made within 6 days after loading on the exporting ship or aircraft.

36 Exemption from entry for export

(1) In such cases as may be approved by the Manager, it shall not be necessary for any exporter to make entry for export of any goods.

(2) Any goods to which paragraph (1) applies shall be deemed to have been entered for export when the bill of lading or air consignment note or air waybill, as the case may be, is presented to the Manager or other proper officer.

37 Landing certificates for exported goods

The certificate referred to in section 67 (2) of the Act shall be given by the Manager or principal officer of Customs or other responsible Government official at the port of destination of the goods, and shall be in form 21.

Departure of Ships and Aircraft

38 Certificate of clearance

Every certificate of clearance shall be in form 8.

39 Outward report of ships

The outward report required to be made in respect of every ship, except a coastal ship, about to depart from any port shall –

(a) In the case of a ship departing for any country outside Niue consist of an outward manifest of cargo and particulars of passengers and crew in form 10, or in such other form as the Manager may permit;

(b) In the case of a ship departing coastwise, consist of a manifest in form 4; and if the ship has not on board any cargo shipped in any country outside Niue, the manifest shall be amended by deleting all reference to such original cargo.

40 Outward report of aircraft

(1) In respect of every aircraft departing from any Customs airport for any country outside Niue, the outward report shall consist of –

(a) A general declaration (in duplicate) in form 64; and

- (b) A passenger manifest (in duplicate) in form 65; and
- (c) A crew and search list in form 67; and
- (d) Such other documents or further particulars as the Manager requires.

(2) If the aircraft is not embarking passengers or loading cargo or unaccompanied baggage the general declaration shall so state, and the passenger manifest shall not be required.

Stores for Ships and Aircraft

41 Classes of ships' stores exempt from duty

The following classes of goods (in regulations 42 to 44 referred to as ships' stores) shall be deemed to be stores within the meaning of section 78 of the Act –

- (a) Goods for use or consumption on board ships or aircraft;
- (b) Goods to be fitted into ships or aircraft.

42 Request for ships' stores

The request for ships' stores shall be in form 12.

43 Receipt for ships' stores

(1) A receipt for all ships' stores received on board a ship or aircraft shall be given by or on behalf of the master of the ship or the pilot in command of the aircraft.

(2) In the case of stores of the class referred to in regulation 41 (b) the master or pilot shall satisfy the Manager that the stores have actually been fitted into the ship or aircraft specified.

44 Ships' stores shipped under drawback

(1) Ships' stores shall not be shipped, under drawback, unless the Manager is satisfied that they cannot conveniently be obtained from a licensed warehouse.

(2) The entry of goods shipped as ships' stores under drawback shall be made in form 35 and in the manner prescribed in regulation 94.

45-46 —

47 Entry of and payment of duty on stores subject to duty

(1) Entry of ships' stores as required by section 79 (2) of the Act shall be in forms 13 and 13A.

(2) Entry shall be made and duty paid before clearance of the ship or aircraft from the first port of arrival after the consumption of the stores.

PART 4
WAREHOUSES

Special Provisions as to Manufacturing Warehouses

48 Production of sugar in manufacturing warehouse

(1) Pursuant to section 80 of the Act the production of sugar in a manufacturing warehouse is permitted.

(2) In this regulation, "sugar" means sugar of any kind, of any degree of polarisation, and includes invert sugar, invert syrup, treacle, molasses, golden syrup, and other products obtained from the refining of sugar.

49 Manufacture in a manufacturing warehouse of goods containing alcohol

(1) Pursuant to section 80 of the Act, the manufacture of goods in which alcohol is a necessary ingredient is permitted in a manufacturing warehouse.

(2) For the purposes of this regulation, alcohol means ethyl alcohol, neutral spirit, any other potable spirit, methyl alcohol, and denatured spirit of a kind permitted by the Manager to be used in a manufacturing warehouse.

50 Manufacture or processing of lubricating oils in a manufacturing warehouse

Pursuant to section 80 of the Act, the processing or manufacture of petroleum oils from substances, other than used lubricating oil, is permitted in a manufacturing warehouse.

General Provisions as to Warehouses

51 Annual licence fees for warehouses

Annual licence fees for warehouses shall be according to the appropriate scale set forth in the Second Schedule together with any additional sum that may be payable pursuant to section 85 of the Act.

52 Measurement of warehouses

(1) The cubic content of any warehouse subject to the fee set forth in Part 3 of Schedule 2 shall be the measurement of the internal space.

(2) The measurement of the internal space shall not include –

(a) Any space in excess of 3 metres in height on each floor or storey; or

(b) Any space in the roof above the level of the wall plates.

53 Marking of warehoused goods

Before any goods are removed to any warehouse, or immediately after their arrival in any warehouse in such cases as the Manager may permit, the goods or their external containers shall be plainly and permanently marked in such manner as the Manager requires.

54 Receipt for goods deposited in a warehouse

The receipt for goods deposited in a warehouse shall be in form 14A.

55 Repacking in warehouse

(1) The following classes of goods may be repacked in a warehouse into packages containing not less than the following quantities –

Cigarettes, cigars or snuff: 9kgs

Other manufactured tobacco: 16kgs

Wine or spirits in bulk: 60 litres

Other goods: Into such packages that the duty payable thereon will be not less than \$4;

Provided that goods intended for ships' stores may be repacked into packages containing such quantities as the Manager approves.

(2) Goods repacked in a warehouse shall be labelled or marked in such manner as the Manager approves.

(3) Application for permission to repack goods in a warehouse, and entry for goods repacked in a warehouse, shall be in form 24.

56 Entry and clearance of warehoused goods: minimum quantities

The following are the minimum quantities of the classes of goods enumerated below that may be entered for warehousing or cleared from a warehouse on any one of the relevant forms of entry –

Beer in cases: 5 cases

Spirits in cases: 1 case

Bitters, cordials, or liqueurs: 1 case

Other kinds: 4 cases

Spirits in bulk: 60 litres

Wine in cases: 5 cases

Wine in bulk: 60 litres

Cigarettes, cigars or snuff: 9kgs

Other manufactured tobacco: 16kgs

Other goods: in such quantities that the duty payable will be not less than \$4:

Provided that goods may be cleared for export for ships' stores or otherwise, in such quantities as the Manager approves.

57 Temporary removal of warehoused goods

Application for the temporary removal of warehoused goods shall be made in form 25.

58 Clearance of warehoused goods

Entries for the clearance of warehoused goods shall be in the following forms –

- (a) For home consumption, in forms 26 and 26A;
- (b) For export, in forms 27, 27A and 27B;
- (c) For removal, in forms 28, 28A and 28B or in form 29, as the case requires.

59 Export or removal of warehoused goods

Whenever required by the Manager, warehoused goods shall, before entry for export or removal for warehousing elsewhere, be remeasured, reweighed, regauged, retested, or re-examined.

60 Goods delivered for export or removal, and not shipped

Goods delivered from a warehouse for export or removal and not shipped shall be returned to the warehouse or accounted for to the satisfaction of the Manager.

61 Rewarehousing

Application for rewarehousing, and entry for goods rewarehoused, shall be in form 24.

PART 5 DUTIES

Duties of Excise

62 Value of goods made in a manufacturing warehouse

Where any goods, not specified in the Third Schedule to the Act, are made in a manufacturing warehouse, and the duty payable thereon is an *ad valorem* duty, the value of

the goods shall be the factory cost of those goods, as defined in regulation 73, with the addition of 10 percent of such cost.

Valuation of Goods

63 *Ad valorem* declaration

The declaration in respect of the invoice for and the value of imported goods subject to *ad valorem* duty shall be the declaration prescribed as part of forms 13, 14 and 34.

64 Form of invoice

Every invoice for goods imported into Niue shall, except where not so required by the Manager, be in form 55, and shall be accompanied by a certificate of value in form 56 or in that form modified as may be necessary to suit the requirements of any provision of the Act and as approved by the Manager.

65 Costs of appeals

The reasonable costs incurred by the Customs in an unsuccessful appeal under section 142 of the Act shall be fixed by the Minister of his delegate as follows –

- (a) The actual disbursements of the Customs; and
- (b) Such travelling or other expenses of any delegates (including officers of Customs) as may be approved; and
- (c) Fees payable to any delegates (not being officers of Customs) at such rate as the Minister determines.

66 Value for duty of goods re-exported from Australia

The current domestic value of goods, not being the produce or manufacture of Australia, but imported from Australia into Niue may in the cases specified in regulation 67 be assessed at an amount exceeding by 10 percent the current domestic value of those goods in the country from which they were exported to Australia, at the time of their exportation to Australia.

67 Cases to which regulation 66 applies

(1) Assessment of the current domestic value of any goods in accordance with regulation 66 may be made in all cases which comply, to the satisfaction of the Manager with the following conditions –

- (a) That the goods are imported into Niue in the condition in which they were imported into Australia;
- (b) That the original invoice which was produced to the Customs upon entry of the goods in Australia, or a copy of that original invoice or of so much thereof as relates to the goods, certified by a competent Customs authority in Australia to be a true copy in whole or in part of the original invoice, is produced to the proper officer of

Customs in Niue together with the invoice for the goods as required by section 137 of the Act;

(c) That the original invoice, or copy thereof, shows the current domestic value of the goods in the country from which they were exported to Australia, at the time of that exportation;

(d) That the original invoice has been certified in accordance with the requirements of the Australian or Niue Customs regulations, or otherwise to the satisfaction of the Manager;

(e) That the current domestic value of the goods, if assessed under regulation 66, would be not less than their current domestic value assessed independently of that regulation if, at the time of their importation into Niue from Australia, they were imported into Niue directly from the country from which they were exported to Australia;

(f) That the deductions (if any) provided for in section 136 (5) of the Act are made only in respect of sums paid or payable on the goods in the country from which they were exported to Australia.

(2) If the importer satisfies the Manager that the current domestic value of any goods as assessed in accordance with regulation 66 is greater than their current domestic value assessed independently of that regulation, then the Manager may assess the current domestic value of the goods independently of that regulation.

68-79 —

Assessment and Recovery of Duty

80 Strength of spirits

The strength of spirits shall be ascertained by the use of Sikes's hydrometer, or by such other means as the Manager approves.

81 Application to retest spirits

Application to retest spirits in warehouses shall be in form 30.

82 Minimum duty collectable

The minimum amount of duty that need be collected on any goods shall be 25c.

83 Essences, condensations, concentrations

The standard from which there shall be ascertained the quantity or equivalent of dutiable goods obtainable from any essences, condensations, concentrations, or preparations of dutiable goods shall be the factor ascertained by reference to the Department of Scientific and

Industrial Research by which the quantity of any such essence, condensation, concentration, or preparation as aforesaid must be multiplied to arrive at the quantity or equivalent required.

84-85 —

86 Samples allowed free of duty

Samples of goods subject to the control of the Customs may, on written application by the owner, be delivered free of duty in such quantities as may be determined by the Manager either generally or in any particular case.

Refunds and Remissions of Duty

87 Duty paid in error

The conditions on which refund of duty paid in error may be allowed in accordance with section 172 of the Act are as follows –

- (a) The applications shall be in such form as the Manager may require;
- (b) The importer shall, at his own expense, produce to the Manager or other proper officer such evidence as is required to verify the fact of error and the amount of duty paid in error.

88 Goods of faulty manufacture

(1) The conditions on which, and the extent to which, refund or remission of duty may be allowed in accordance with section 173 of the Act on goods of faulty manufacture are as follows –

- (a) Application in such form as the Manager may require shall be made within 3 months after delivery of the goods from the control of Customs;
- (b) The importer shall, at his own expense, produce such reasonable evidence as the Manager requires that any fault in the goods occurred in the course of their manufacture, and that the fault prevents or is likely to prevent the goods from being used for the purpose for which they were designed;
- (c) The goods shall be made available for examination if required by the Manager or other proper officer;
- (d) Refund or remission of duty on the goods shall be allowed in proportion to the extent to which the Manager is satisfied that they have diminished in value by reason of the fault in manufacture: Provided that refund or remission of the full duty on the goods shall not be allowed by the Manager unless the goods have been destroyed to his satisfaction.

(2) Notwithstanding anything in paragraph (1), the Manager may, in special cases, grant refund or remission of duty on goods of faulty manufacture even though application has not been made within 3 months after delivery of the goods from the control of the Customs.

89 Goods damaged or deteriorated in condition

(1) The conditions on which, and the extent to which, refund or remission of duty may be allowed in accordance with section 173 of the Act on goods damaged or deteriorated in condition are as follows –

(a) Application shall be made in form 11 within 28 days after delivery of the goods from the control of the Customs;

(b) The importer shall, at his own expense, produce such reasonable evidence as the Manager requires as to the nature, cause, or extent of the damage or deterioration in condition of the goods;

(c) The goods shall be made available for examination if required by the Manager or other proper officer;

(d) Refund or remission of duty on the goods shall be allowed in proportion to the extent to which the Manager is satisfied that they are damaged or deteriorated in condition: Provided that the full duty shall not be refunded or remitted unless the goods have been destroyed to the satisfaction of the Manager.

(2) Notwithstanding paragraph (1), the Manager may, in special cases, grant refund or remission of duty on goods damaged or deteriorated in condition even though application therefor has not been made within 28 days after delivery of the goods from the control of the Customs.

90 Warehoused goods diminished in value

(1) Application for remission of duty under section 174 of the Act shall be made in such form as the Manager approves.

(2) Remission of duty under section 174 of the Act shall be allowed on warehoused goods liable to *ad valorem* duty in the cases in which and to the extent to which the duty that would be payable on the goods, if exported from the country of exportation to Niue at the time at which application for remission is made, is less than the duty payable on the value of the goods as determined by section 136 of the Act:

Provided that in no case shall the full duty be remitted unless the goods have been destroyed to the satisfaction of the Manager.

(3) The importer shall, at his own expense, produce such reasonable evidence as the Manager requires as to the cause or the extent of the diminution in value.

91 Goods destroyed, pillaged or lost

(1) The conditions on which refund or remission of duty may be allowed in accordance with section 175 of the Act on goods destroyed, pillaged, or lost are as follows –

(a) Application for remission of duty on goods in a warehouse which have been lost through diminution in quantity or weight in a warehouse shall be made in form 30;

(b) Application for refund or remission of duty on other goods destroyed, pillaged, or lost shall be made, in form 11, within 28 days after delivery of the goods from the control of the Customs;

(c) Goods in a warehouse shall not, except with the special approval of the Manager be regauged, remeasured, or reweighed before entry for home consumption, unless they have been stored in the warehouse for a period of at least 3 months;

(d) The importer shall at this own expense, produce such reasonable evidence as the Manager requires as to the cause or extent of any such destruction, pillage, or loss.

(2) Notwithstanding paragraph (1), the Manager may, in special cases, grant refund or remission of duty on goods destroyed, pillaged or lost even though application therefor has not been made within 28 days after delivery of the goods from the control of the Customs.

92 Materials used in manufacture of agricultural implements, machinery, ships and boats

Refund of duty under section 180 of the Act on materials used in the manufacture in Niue of agricultural implements, machinery, ships, and boats may be made subject to the following conditions –

(a) Application shall be made in form 32;

(b) The applicant shall, at his own expense, produce evidence as to the payment of duty on the materials, the time and place of manufacture, and such other particulars as the Manager requires;

(c) Except with the special permission of the Manager refund shall not be granted unless application is made within 2 months after the date of completion of manufacture of the agricultural implements, machinery, ships, or boats.

93 Security for duty on goods temporarily imported

The return of a deposit or the release of a security taken under section 181 of the Act on any goods temporarily imported, which are required to be exported in accordance with that section, shall be subject to the condition that written notice of not less than 6 working hours shall, if required by the Manager, be given of intention to export the goods.

Drawback

94 When drawback allowed

(1) Except as provided in regulation 95 hereof, drawback of the full amount of duty paid may, unless the Manager otherwise directs, be allowed in cases in which the following conditions are complied with –

(a) Written notice of not less than 6 working hours shall, if required by the Manager be given of intention to ship goods for export under drawback, and the exporter shall pay to the Manager a charge at the rate prescribed in regulation 13 for the time an officer is employed during working hours in the examination of the goods and the relevant documents, together with any expenses incurred as certified by the Manager; and payment of drawback shall not be made until the charge and expenses have been paid: Provided that the said charge shall not be paid in respect of goods exported by post by any person not engaged in business;

(b) Where imported goods are exported under drawback, the exporter shall show on the drawback entry the kind, number, and date of the entry on which duty was paid;

(c) Before examination of any goods for drawback, the exporter shall produce the invoice or invoices (if any) that were produced when the goods were entered for home consumption, together with such other documents or particulars relating to the transaction as the proper officer requires;

(d) On completion of the packing of the goods, the packages shall, if so required by the Manager be secured and sealed by the proper officer, and be forthwith conveyed to the place of shipment and shipped; or, if not so forthwith conveyed and shipped, the packages shall be removed to some place of security approved by the Manager.

(2) The Manager may, in his discretion, dispense with all or any of the requirements paragraph (1) (b) or (c).

(3) Except in respect of goods exported by post by persons not engaged in business, the drawback claimed in respect of any one entry shall not be less than \$1.

(4) Drawback of the full amount of duty paid on imported raw tobacco may be allowed in accordance with any claim made in form 62, and in any such case paragraph (1) shall not apply.

95 Conditions governing drawback in special cases

(1) If the Manager so permits in any particular case, and subject to any conditions imposed by him, drawback may be allowed on the following goods, namely –

(a) Spirits, spiritous mixtures, wine, tobacco, cigars, cigarettes, or snuff: Provided that where the Manager is satisfied that the goods cannot be conveniently obtained from a warehouse he may allow drawback thereon;

(b) Goods that have been used in Niue after delivery from the control of the Customs: Provided that goods which the Manager is satisfied have been temporarily used only for trial, inspection, or demonstration shall not be deemed to have been used within the meaning of this paragraph;

(c) Goods that have been damaged or have deteriorated in condition, after removal from the control of the Customs;

(d) Goods the current domestic value of which, if sold duty-paid for home consumption in Niue at the time of application for drawback, would be less than the amount of drawback for which claim can be made;

(e) The goods described in section 183 (1)(c) of the Act.

(2) When the approval of the Manager is necessary under this regulation for the allowance of drawback on any goods, no person shall make entry for the goods under drawback until that approval is obtained.

(3) Unless the Manager otherwise permits, regulation 94 shall apply to the goods described in this regulation.

96 Manager may waive non-compliance with conditions

The Manager may, on such conditions as he thinks fit, allow payment of drawback, although the provisions of these Regulations in respect thereof have not been strictly complied with.

97 Entry for drawback

(1) In the case of imported raw tobacco used in the manufacture of tobacco in a tobacco-manufacturing warehouse, the delivery of form 62 to the Manager or other proper officer shall be deemed to be entry for drawback of any goods in respect of which Part B of that form is completed.

(2) In the case of any other goods, entry for drawback shall be made in form 35 and delivered to the Manager or other proper officer.

98 Reimportation of goods exported under drawback

(1) Subject to the conditions set out in paragraph (2), the following classes of goods may be reimported into Niue notwithstanding that they have been exported under drawback –

(a) Ships' stores of the kind referred to in regulation 41 (a);

(b) Travellers' samples;

(c) Goods exported for sale or return;

(d) Goods the delivery of which has been refused by the consignee;

(e) Goods which the Manager, in any special case, may permit to be reimported.

(2) The conditions referred to in paragraph (1) –

(a) The Manager may require the importer to produce at his own expense such reasonable evidence as is necessary to establish the qualification of the goods to be reimported under this regulation;

(b) Duty shall be paid thereon as if the goods were being imported for the first time:

Provided that, unless the Manager otherwise directs, the duty payable thereon shall be not less than the amount of drawback that was allowed on the exportation of the goods.

PART 6
TOBACCO

99 Returns of tobacco, and materials other than tobacco, used in manufacture

The licensee of every tobacco-manufacturing warehouse shall, within 15 days after the end of every month, send to the Manager in forms 62 and 63, extracts of the accounts of all tobacco and other materials received into his warehouse and used in the manufacture of tobacco.

100 —

PART 7
METHYLATED SPIRIT

General Provisions as to Methylation

101 Minimum strength for spirit

(1) No person shall methylate any spirits that are of a lower strength than 50 over proof as ascertained by Sikes's hydrometer.

(2) No person shall use for the purpose of methylation any wood naphtha, pyridine, or methyl violet dye that has not been approved by the Manager.

102 Samples of substances for purposes of methylation

(1) Samples of wood naphtha, pyridine, or methyl violet dye to be submitted for approval must be drawn and sealed in their containers in the presence of an officer of Customs.

(2) Such samples must not be less than 300 millilitres in the case of wood naphtha and pyridine and 15 grams in the case of methyl violet dye, and the container must bear a label setting forth the marks and numbers of the packages of importation, the name of the manufacturer or supplier of the goods, and the name of the country of origin of the goods.

(3) The label must also bear the initials of the officer in whose presence the samples were drawn.

(4) After the samples are drawn the bulk goods represented by the samples must forthwith be stored in a place of security approved by the Manager:

Provided that wood naphtha, pyridine, and methyl violet dye in vessels that can be securely sealed to the satisfaction of the Manager may be delivered from Customs control when the vessels have been sealed with the Customs seal.

103 Standard for wood naphtha

(1) No wood naphtha shall be approved for use in methylation, unless it contains –

- (a) Not less than 72 percent by volume of methyl alcohol;
- (b) Not more than 12 grammes per 100 c.c. of acetone, aldehydes, and higher ketones, estimated as "acetone" by the formation of iodoform according to Messinger's method;
- (c) Not more than 3 grammes per 100 c.c. of esters, estimated as methyl-acetate by hydrolysis.

(2) Wood naphtha for use in methylation shall also comply with the following tests –

- (a) Not more than 30 c.c. of the naphtha shall be required to decolourise a solution containing 0.5 grammes of bromine;
- (b) The naphtha, which must be neutral or only slightly alkaline to litmus, shall require at least 5c.c. of decinormal acid to neutralise 25 c.c. of the naphtha when methyl orange is used as the indicator.

104 Standard for pyridine

No pyridine shall be approved for use in methylation, unless it consists of the bases derived from coal tar and unless it conforms to the following tests –

- (a) It shall not be more deeply coloured than a solution of 2 ml of decinormal iodine dissolved in 1 litre of water;
- (b) It shall mix readily and completely with spirits, and shall give a clear or only slightly opalescent solution when mixed with twice its volume of water;
- (c) 10ml of a 1-percent solution of the pyridine in water on vigorous shaking, after the addition of 5 ml of an aqueous solution of cadmium chloride containing 5 grammes of the anhydrous fused salt in 100 ml, shall produce immediately a distinct crystalline precipitate and an abundant separation of crystals within 10 minutes;
- (d) A white precipitate shall be formed when 10 ml of a 1-percent solution of the pyridine in water are mixed with 5 ml of Nessler's reagent;
- (e) 1 ml of crude pyridine dissolved in 10 ml of distilled water shall require not less than 9.5 ml of normal sulphuric acid for neutralisation, using Congo Red paper as the indicator;
- (f) 100ml slowly heated under the conditions laid down for benzol for motor fuel by the British Engineering Standards Association (B.S. Specification 658 of 1962) shall give a distillate of at least 50 ml at a temperature of 140°C and of 90 ml at 160°C.

105 Standard for methyl violet dye

No methyl violet dye shall be approved for use in methylation, unless it is of the standard of the aniline dye referred to as Basic Violet 1 in the Colour Index 42535 (second edition).

106 Manufacture, use, and sale of methylated spirit

(1) No person shall manufacture any kind of methylated spirit other than one of the kinds referred to in regulations 107, 109, 112, 114, 121, and 124.

(2) No person shall manufacture any kind of methylated spirit otherwise than with the ingredients, and the proportions of the ingredients, prescribed by or under such one of the regulations referred to in paragraph (1) as is applicable to that kind of methylated spirit.

(3) No person shall manufacture any methylated spirit except under the supervision of an officer of Customs.

(4) No person shall manufacture, use, sell or otherwise dispose of any methylated spirit except in compliance with the succeeding provisions of this Part so far as they are applicable.

107 Completely denatured spirit

Methylated spirit (hereinafter referred to as completely denatured spirit) for sale without restriction, save as provided by regulation 108 may be made by the admixture of the following ingredients in the following proportions –

Ethyl alcohol or neutral spirit: 100 litres

Approved wood naphtha: 5 litres

Approved pyridine: Not less than 500 millilitres

Methyl violet: 156 milligrams

108 Containers of denatured spirit to be labelled

(1) Every vendor of completely denatured spirit shall, before the sale cause each vessel containing the spirit to have securely attached to it a label with the following words printed on it and conforming to paragraph (2).

Methylated Spirit

POISONOUS

NOT TO BE TAKEN INTERNALLY

If so taken it may cause blindness or death, and it will induce general physical decay.

(2) On the label the word "POISONOUS" and the words "NOT TO BE TAKEN INTERNALLY" shall be printed in bold sans serif capital letters not less than 3mm in height.

Methylated Spirit (Pyridinised)

109 Ingredients

Methylated spirit (hereinafter referred to as methylated spirit (pyridicised)) may be made by the admixture of the following ingredients in the following proportions –

Ethyl alcohol or neutral spirit: 100 litres

Approved wood naphtha: 5 litres

Approved pyridine: Not less than 500 millilitres

110 Manufacture and disposal

(1) No person shall manufacture, sell, or otherwise dispose of any methylated spirit (pyridinised) except –

(a) For use by a person on his own premises and in the manufacture of varnishes, lacquers, and stains, or such other articles or goods as may be approved by the Manager; or

(b) For such other special purposes as the Manager approves.

(2) No person shall sell or otherwise dispose of any methylated spirit (pyridinised) in a package, unless before delivery the package is distinctly marked "Methylated spirit (pyridinised)".

(3) No person shall manufacture, sell, or otherwise dispose of any methylated spirit (pyridinised), except in such quantity as the Manager may direct or permit.

(4) No person shall sell or otherwise dispose of any methylated spirit (pyridinised) unless –

(a) There is first produced to him by the purchaser or person acquiring it a written permit from the Manager authorising the acquisition of the quantity to be supplied; and

(b) He endorses on the permit the date of supply and the quantity supplied by him, and verifies the endorsement by signing it.

(5) For the purposes of paragraph (4)(a) the quantity for the time being authorised by any such permit to be acquired shall be that remaining after the deduction from the quantity originally stated therein of the quantities of all acquisitions thereunder of which particulars have been noted on the permit.

111 Purchase and use

(1) No person shall purchase or otherwise acquire any methylated spirit (pyridinised), except in pursuance of a written permit so to do issued to him by the Manager and for the purpose set out in the permit.

(2) Before a permit to purchase is issued to any person under this regulation, he shall make a declaration under the Customs Acts that he will use the spirit only on his own premises and in the manufacture of varnishes, lacquers, and stains, or such other articles or goods as the Manager approves, or for such other special purposes as the Manager approves, and that he will not sell or otherwise dispose of any such spirit except on the production by the purchaser or person acquiring it of a written permit from the Manager authorising the purchase or acquisition.

(3) No person shall use any methylated spirit (pyridinised), except on his own premises and in the manufacture of varnishes, lacquers, and stains, or such other articles or goods as the Manager approves, or for such other special purposes as the Manager approves.

Methylated "Finish"

112 Ingredients

Methylated spirit (hereinafter referred to as methylated "finish" without pyridine) for sale without restriction, save as provided by regulation 113 hereof, may be made by the admixture of the following ingredients, in the following proportions –

Ethyl alcohol or neutral spirit: 100 parts by volume
Approved wood naphtha: 5 parts by volume
Shellac copal or other resins: At least 10 parts by weight to every 100 parts by weight of the rectified spirit.

113 Sale or disposal

No person shall sell or otherwise dispose of any methylated "finish" without pyridine in a package, unless before delivery –

(a) All resins therein have been dissolved to the satisfaction of the supervising officer; and

(b) The package is distinctly marked "Methylated finish W.P." or "Methylated finish without pyridine".

Methylated Spirit Without Pyridine (W.P.)

114 Ingredients

Methylated spirit (hereinafter referred to as methylated spirit W.P.) may be made by the admixture of the following ingredients in the following proportions – Ethyl alcohol or neutral spirit: 100 litres
Approved wood naphtha: 5 litres

115 Manufacture and disposal

(1) No person shall manufacture, sell, or otherwise dispose of any methylated spirit W.P., except –

(a) For use by a person on his own premises in the manufacture of varnishes, lacquers, stains, and polishes; or

(b) For use in furniture polishing; or

(c) For use by a person on his own premises in the manufacture of other articles or goods approved by the Manager; or

(d) For such other special purposes as the Manager approves.

(2) No person shall sell or otherwise dispose of any methylated spirit W.P. in a package, unless before delivery the package is distinctly marked "Methylated spirit W.P. for furniture polishing" (or otherwise as the case may require).

(3) No person shall manufacture, sell or otherwise dispose of any methylated spirit W.P., except in such quantity as the Manager directs or permits.

(4) No person shall sell or otherwise dispose of any methylated spirit W.P. unless –

(a) There is first produced to him by the purchaser or person acquiring it a written permit from the Manager authorising the acquisition of the quantity to be supplied; and

(b) He endorses on the permit the date of supply and the quantity supplied by him, and verifies the endorsement by signing it.

(5) For the purposes of paragraph (4)(a) the quantity for the time being authorised by any such permit to be acquired shall be that remaining after the deduction from the quantity originally stated therein of the quantities of all acquisitions thereunder of which particulars have been noted on the permit.

116 Purchase and use

(1) No person shall purchase or otherwise acquire any methylated spirit W.P., except in pursuance of a written permit so to do issued to him by the Manager and for the purpose set out in the permit.

(2) Before a permit to purchase is issued to any person under this regulation, he shall make a declaration under the Customs Acts that he will use the spirit only for a purpose to be named therein, being such one or more of the following purposes as is set out in the permit, namely –

(a) For use on his own premises in the manufacture of varnishes, lacquers, stains, and polishes;

(b) For use in furniture polishing;

(c) For use on his own premises in the manufacture of other articles or goods approved by the Manager;

(d) For such other special purposes as the Manager may approve – and that he will not sell or otherwise dispose of any methylated spirit W.P. acquired by him under the

permit, except on the production by the purchaser or person acquiring it of a written permit from the Manager authorising the purchase or acquisition.

(3) Before a permit to purchase is issued to any person under this regulation, he shall, if the Manager so requires, give security that the spirit will not be used or disposed of otherwise than in terms of the declaration under the Customs Acts prescribed by paragraph (2).

(4) No person shall use any methylated spirit W.P. purchased or otherwise acquired by him in pursuance of a permit issued under this regulation, otherwise than for the purpose set out in the permit.

117 Record of manufacture, purchase, sale and use

(1) Every manufacturer or holder for sale of any methylated spirit W.P. shall keep on the premises where the spirit is kept a book (which shall be open to inspection by any officer of Customs) in which he shall enter with respect to all such spirit the following particulars –

- (a) The quantity manufactured or purchased;
- (b) The date of manufacture or purchase;
- (c) The name and address of the person to whom delivered;
- (d) The quantity delivered;
- (e) The date of delivery.

(2) The entries specified in paragraph (1)(a) and (b) shall be made not later than the day following the date of manufacture or purchase; and the entries specified in paragraph (1)(c), (d), and (e) shall be made not later than the day following the date of delivery.

(3) Every person by whom methylated spirit W.P. is used –

- (a) In the manufacture of varnishes, lacquers, stains, and polishes; or
- (b) In the manufacture of other articles or goods approved by the

Manager; shall keep on the factory premises a book in which, immediately on receipt of any methylated spirit W.P. he shall enter particulars thereof. He shall also immediately after use of methylated spirit W.P. enter in that book the quantity used. The book shall be open to inspection by any officer of Customs, who shall be permitted to check the balances shown therein with the stock of methylated spirit on hand: Provided that this paragraph may, in the discretion of the Manager, be waived in the case of persons using less than 20 litres a month of methylated spirit W.P. for approved purposes.

(4) Every person required to keep a book pursuant to this regulation shall keep the book for a period of 2 years from the date of the last entry therein or until he ceases at an earlier date to carry on business in the premises where the book is kept, and in the latter event shall deposit the book with the Manager for custody and reference.

118 Place of security

Every holder of methylated spirit W.P. for sale or for manufacturing purposes shall provide a room or place of security for the storage of the spirit, subject to the approval of the Manager and to such conditions as the Manager considers necessary.

119 Partially manufactured products

No manufacturer of varnishes, lacquers, stains, or polishes, or of other articles or goods approved by the Manager, shall sell or otherwise dispose of any partially manufactured products containing methylated spirit W.P.

120 Manufacture under supervision

The Manager may direct that any articles or goods in the manufacture of which the use of methylated spirit W.P. is approved shall be manufactured under the supervision of an officer of Customs and that delivery of such articles or goods from Customs control shall not be made until the ingredients used in manufacture have come into solution, or until the process of maceration or of percolation (where necessary) is complete.

Spirit Methylated with Phenol

121 Ingredients

Methylated spirit (hereinafter referred to as spirit methylated with phenol) may be made by the addition to ethyl alcohol or neutral spirit of 1 percent by volume of absolute phenol.

122 Manufacture and disposal

- (1) No person shall manufacture, sell, or otherwise dispose of any spirit methylated with phenol, except for use in a public or private hospital.
- (2) No person shall dispose of any package containing spirit methylated with phenol unless, before delivery, the package is distinctly marked "Methylated spirit for exclusive use in hospitals".
- (3) No person shall manufacture, sell, or otherwise dispose of any spirit methylated with phenol, except in such quantity as the Manager directs or permits.
- (4) No person acting on behalf of any public or private hospital shall purchase spirit methylated with phenol, except in pursuance of a written permit so to do issued by the Manager to the chief medical officer of the public hospital or to the licensee of the private hospital. Before any such permit issued, the chief medical officer of the public hospital or the licensee of the private hospital shall make a declaration under the Customs Acts that the spirit will be used exclusively for bona fide hospital purposes other than the manufacture or compounding of medicines, medicaments, medicinal preparations, or spiritous iodine solutions.
- (5) No person shall use any spirit methylated with phenol otherwise than for bona fide hospital purposes, and no person shall use any spirit methylated with phenol for the

manufacture or compounding of medicines, medicaments, medicinal preparations, or spiritous iodine solutions.

123 Provisions as to methylated spirit W.P. to apply to spirit methylated with phenol

Regulation 117 (1), (2) and (4) and regulation 118, as far as they are applicable and with the necessary modifications, shall apply with respect to spirit methylated with phenol and to every manufacturer and holder for sale of spirit methylated with phenol.

Miscellaneous Provisions

124 Other formulas

Methylated spirit may be made in accordance with any other formula approved in writing by the Manager and setting out the ingredients and proportions of ingredients thereof, but only for such purposes and on and subject to such conditions as the Manager in writing permits or imposes.

125 Revocation of approval or permit

Any approval granted by the Manager under this Part with respect to the methylation of spirit or the use of such spirit in the manufacture of articles or goods, and any permit issued by the Manager under this Part, may be revoked at any time.

126 Fee for officer's time

Charges at the rates prescribed by these Regulations shall be paid to the Manager for the time an officer of Customs is employed in supervising the manufacture or delivery of any methylated spirit, "finish", or other articles or goods made under the authority of this Part.

PART 8 POWERS OF OFFICERS OF CUSTOMS

127 Taking of samples

(1) When it is deemed necessary to take samples pursuant to section 221 of the Act the importer or his agent shall be advised that it is intended to take such samples.

(2) Such samples shall be taken only in the presence of the importer or his agent, except in cases where the Manager may consider it impracticable to do so.

128 Use of samples

Samples taken in accordance with section 221 of the Act, or provided by the importer in accordance with section 61 of the Act, shall be used in whatever manner is deemed by the Manager or other proper officer to be most suitable to achieve the purpose for which they were taken or provided.

129 Disposal of samples

(1) When not further required, all samples taken pursuant to section 221 of the Act, and not consumed or destroyed in the process of examination, weighing, analysis, or testing, shall, on application by the importer, be returned to him.

(2) If no application is received within 1 month after the results of the examination, weighing, analysis, or testing have been known to the importer, or if, after any application is so received, the goods are not removed within a further month by the importer, they may be sold or destroyed by the Manager as he thinks fit.

130 Examination, measurement of goods

With the consent of the importer, the Manager may, in his discretion, permit any person to measure, count, weight, gauge, test, or examine any goods subject to the control of the Customs.

PART 9 AGENTS AND CARRIERS

Agents

131 Approval of employees as agents

The Manager may, on application made in writing in such form as he may require by any licensed Customs agent, approve of any servant or clerk, in the exclusive employment of that Customs agent, acting as agent in accordance with section 231 (1) of the Act.

132 Customs agents' licences

For the purposes of section 231 of the Act, the Manager may on written application, and in accordance with this Part of these regulations, grant to any person a Customs agent's licence of one of the following kinds –

- (a) A Customs agent's licence (Individual);
- (b) A Customs agent's licence (General);
- (c) A Customs agent's licence (Restricted).

133 Customs agent's licence (Individual)

(1) A Customs agent's licence (Individual) may be granted to any individual in respect of whom the Manager is satisfied that he is the holder of a New Zealand Certificate in Commerce (Customs option) issued by the Technicians Certification Authority of New Zealand.

(2) The Manager may, in his discretion, grant a Customs agent's licence (Individual) to an individual who is not the holder of such a certificate as aforesaid, if in the Manager's opinion special circumstances exist that justify the grant of the licence.

(3) A Customs agent's licence (Individual) shall authorise the holder, pursuant to the terms of the licence, to carry on the business of a Customs agent at any port of entry.

113A Customs agent's licence (General)

(1) A Customs agent's licence (General) may be granted to any company within the meaning of the Companies Act 2006 or any overseas company within the meaning of that Act which is carrying on business in Niue in respect of which the Manager is satisfied that it has in its employment, at every port of entry at which it carries on or intends to carry on business as a Customs agent, at least one person who is the holder of a Customs agent's licence (Individual).

(2) Subject to this regulation, a Customs agent's licence (General) shall authorise the company holding it to carry on the business of a Customs agent at any port of entry.

(3) It shall be a condition of the licence that the company holding it shall not carry on the business of a Customs agent at any port unless it has in its employment at that port at least one person who is the holder of a Customs agent's licence (Individual).

(4) Notwithstanding anything in the foregoing provisions of this regulation, the Manager may at any time in his discretion, and subject to such conditions as he thinks fit, by writing authorise the company holding the licence to carry on the business of a Customs agent at any specified port notwithstanding that there is not in the company's employment at that port a person holding a Customs agent's licence (Individual). Any such authority may at any time in like manner be revoked or varied.

133B Customs agent's licence (Restricted)

(1) A Customs agent's licence (Restricted) may be granted, subject to such conditions as the Manager thinks fit, to any individual or company or body corporate.

(2) A Customs agent's licence (Restricted) shall authorise the holder to act as a Customs agent in respect of such transactions, or for such purposes, or in such circumstances, and subject in any case to such conditions, as may be specified in the licence.

133C Applications for licences

Every applicant for a Customs agent's licence shall supply to the Manager such information as he may reasonably require for the purposes of this Part.

133D Refusal of licence

Notwithstanding anything in the foregoing provisions of this Part, the Manager may refuse to grant an application for any Customs agent's licence if –

(a) The applicant has been convicted of an offence against any of the Customs Acts, or of any offence involving dishonesty; or

(b) The Manager is satisfied on reasonable grounds that the applicant is not a fit person to act as a Customs agent, by reason of bad character, or incompetence, or

insufficient practical experience in the kind of work normally carried on by Customs agents.

133E Variation of licence

(1) Subject to regulation 133G the Manager may from time to time, by notice in writing to the holder of any Customs agent's licence, vary or revoke any condition specified in the licence, or add any new condition.

(2) Subject as aforesaid, every such notice shall have effect according to its tenor and shall be deemed to be part of the licence.

133F Revocation or suspension of licence

(1) Subject to the provisions of this regulation and regulation 133G the Manager may at any time revoke or suspend any Customs agent's licence on any one or more of the following grounds, namely –

(a) That any condition of the licence has not been or is not being complied with;

(b) That the holder has been convicted of an offence against any of the Customs Acts or of any offence involving dishonesty;

(c) That in the opinion of the Manager, based on reasonable grounds the holder is incompetent, or has been guilty of misconduct or grave impropriety in connection with the carrying out of any transaction as a Customs agent, and for that reason is not a fit person to continue to act as a Customs agent;

(d) That, in the case of a Customs agent's licence (Restricted), the holder has acted as a Customs agent in respect of any transaction, or for any purpose, or in any circumstances, not for the time being specified in the licence.

(2) Before deciding to revoke or suspend the licence the Manager shall –

(a) Give to the holder of the licence not less than 21 days notice in writing stating his intention to revoke or suspend it, and specifying briefly the grounds of the proposed revocation or suspension;

(b) Consider any representations that may be made to him by or on behalf of the holder within the period of the notice or such further period as the Manager may allow;

(c) If the holder so requests, afford him an opportunity of being heard within such period or further period as aforesaid.

(3) Notwithstanding any provisions of this regulation by any such notice the Manager may withdraw the licence forthwith pending his decision whether to revoke or suspend it; and while the licence is so withdrawn the holder shall be deemed not to be a licensed Customs agent.

(4) If the Manager decides to revoke or suspend the licence he shall give written notice of the revocation or suspension as the case may be to the holder.

(5) The period of suspension of any Customs agent's licence shall in no case exceed 1 year.

133G Appeals

(1) If the Manager –

(a) Under regulation 133D refuses to grant an application for a licence; or

(b) Under regulation 133E varies or revokes any condition specified in a licence or adds any new condition; or

(c) Under regulation 133F revokes or suspends a licence – the applicant or, as the case may be, the holder of the licence may, within 14 days after notice of the Manager's decision is received by him, appeal to the Court, by way of originating application, against the Manager's decision.

(2) On the hearing of the appeal the Court, whose decision shall be final, may confirm or reverse or modify the Manager's decision.

134 Security by agents

Before any such licence is granted, the applicant shall give security to the satisfaction of the Manager.

135 Licence fee

(1) There shall be payable to the Manager in respect of every Customs agent's licence an annual fee of \$2.

(2) The fee shall be payable on the first issue of the licence, and also on or before the 15th day of January in each succeeding year until the licence is given up or cancelled.

(3) The Manager may cancel any licence in respect of which the annual fee remains unpaid for 30 days after it becomes due.

Customs Carriers

136 Customs carriers

The Manager may, on written application, grant a licence to any person approved by him to act as a Customs carrier.

137 Revocation of carrier's licence

Any Customs carrier's licence may be revoked by the Manager by order in writing; but the licensee may, within 14 days after notice of the revocation, appeal to the Minister against the order, and the Minister's decision thereon shall be final.

138 Security by carriers

Before any Customs carrier's licence is granted, the person applying for the licence shall, when the Manager so requires, give security to the satisfaction of the Manager in such form as the Manager may require.

PART 10 FORFEITURES

139 Notice of seizure

Notice of seizure of any goods that have been seized as forfeited shall be in form 51.

140 Notice to dispute forfeiture

Notice to dispute the forfeiture of goods seized shall be in form 52.

PART 11 MISCELLANEOUS PROVISIONS

Declarations

141 Form of declarations

All declarations required or authorised by the Customs Acts shall, when not elsewhere prescribed, be in form 54.

142 Verification of information by declaration

Any information required or authorised by these Regulations shall, when deemed necessary by the Manager, be verified by declaration in form 54.

Special Provisions as to the Post Office

143 "Postal packet" defined

For the purposes of regulations 144 to 148 "postal packet" means any letter, parcel, packet, or other article whatever received or transmitted by or through the Post Office.

144 When entry for postal packets not required

(1) Except when required by the Manager it shall not be necessary for any importer to make entry for postal packets in the following cases –

- (a) When the current domestic value of the goods imported by him by any one mail is less than \$20; or

(b) When the importer is a person not engaged in business and the goods are exempt from the requirement of a licence to import under any law for the time being in force relating to import control; or

(c) When the duty on the goods is paid by some person outside Niue.

(2) In such cases the postal packets shall be deemed to have been entered for home consumption when application is made by the importer for their delivery.

145 Powers of officers of Post Office

Officers of the Post Office may, in respect of postal packets, exercise or perform for the purposes of the Customs Acts all or any of the powers or duties of any importer or exporter, and, with the consent of the Manager, of those of an officer of Customs.

146 Disposal of postal packets by Postmaster

When entry of any postal packet is not made within the prescribed time or within such further time as the Manager may see fit to allow, the Manager may permit the Postmaster to return the postal packet to the sender.

147 Several postal packets may be treated as a single package

Postal packets posted by any one exporter, whether addressed to the same or different persons, may, if the Manager so directs, be treated for the purposes of the Customs Acts as a single package consigned to a single person.

148 Person forwarding packets may be treated as importer

For the purposes of the Customs Acts the person forwarding postal packets to Niue may, if the Manager so decides, be deemed to be the importer of the goods.

149 Exemption from entry

(1) In such cases as may be approved by the Manager, it shall not be necessary for any exporter to make entry for export of any goods exported by post.

(2) Any goods to which paragraph (1) applies shall be deemed to have been entered for export when they have been accepted for posting by the Post Office.

Miscellaneous Provisions

150 Persons engaged in business

If any dispute arises as to whether any person is engaged in business for the purposes of these Regulations, the Manager's decision thereon shall be final.

151 Offences and penalties

(1) Every person commits an offence who does any act in contravention of or fails to comply with any provision of these Regulations.

(2) Every person who commits an offence against these Regulations is liable on summary conviction to a fine not exceeding one penalty unit.

SCHEDULES

SCHEDULE 1 [Revoked]

SCHEDULE 2 SCALES OF ANNUAL FEES FOR WAREHOUSES

Part 1

Scale of fees for warehouses licensed for the warehousing of liquids other than ethyl alcohol, neutral spirit, or any other potable spirit.

Cubic Content of Warehouse	Annual Fee
	\$
Less than 240,000 litres	60
Not less than 240,000 litres and less than 600,000 litres	100
Not less than 600,000 litres and less than 1,200,000 litres	200
Not less than 1,200,000 litres and less than 1,800,000 litres	300
Not less than 1,800,000 litres and less than 2,400,000 litres	400
Not less than 2,400,000 litres	500

Part 2

Scale of fees for warehouses licensed as tobacco-manufacturing warehouses.

Where the total quantity of tobacco, cigars, cigarettes and snuff manufactured –	Annual Fee
Does not exceed 23,000kg	\$200
Exceeds 23,000kg	\$300
Exceeds 46,000kg but does not exceed 920,000kg	\$300 plus \$80 for each 46,000kg in excess of 46,000kg
Exceeds 920,000kg but does not exceed 2,300,000kg	\$1820 plus \$40 for each 46,000kg in excess of 920,000kg
Exceeds 2,300,000kg	\$3020 plus \$20 for each 46,000kg in excess of 2,300,000kg

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Provided that –

(a) Where the total quantity of manufactured tobacco produced during any year is found to be greater than that for which the fee was computed the licensee shall be liable for the proper fee for such greater quantity;

(b) Where the total quantity of manufactured tobacco produced during any year is found to be less than that for which the fee was computed the Manager may refund the difference between the fee paid for that year and the fee that would have been payable if calculated on the basis of the total quantity of manufactured tobacco actually produced during the year.

Part 3

Scale of fees for warehouses not subject to the fees set out in Parts 1 and 2 of this Schedule

Cubic Content of Warehouse	Annual Fee
Less than 240 m ³	150
Not less than 240 m ³ and less than 600 m ³	250
Not less than 600 m ³ and less than 1,200m ³	500
Not less than 1, 200 m ³ and less than 1, 800 m ³	750
Not less than 1,800 m ³ and less than 2, 400 m ³	1,000
Not less than 2400 m ³	1,250

SCHEDULE 3

Regs 70, 71

LIST OF PARTLY MANUFACTURED MATERIALS REFERRED TO IN
REGULATIONS 70 AND 71

Abrasive materials, including corundum, alundum, carborundum, emery and similar materials;
 Argols;
 Asbestos, fibre;
 Asphalt, bitumen, tar and pitch;
 Barium carbonate, barium sulphate;
 Bromine and iodine;
 Camphor, laurel, crude;
 Carbon-black or gas-black;
 Cellulose acetate film base;
 Cherries in brine;
 Coir yarn;
 Cork strip for tipping cigarettes;
 Dyes and vegetable substances used in making dyes;
 Earth colours, dry ground;

Fibres, natural, animal or vegetable, even though sorted, dressed, scoured, or similarly treated, including raw silk, organzine, tram silk, grege, poil, crepe, grenadine, and single sun schappe yarn;
Graphite, natural or artificial, in powder form;
Greenstone and precious stones cut and/or polished;
Gums and resins, refined;
Hides and skins, with or without wool or hair, salted, or pickled;
Isinglass;
Lemon or orange rinds in brine;
Liquorice extract, in bulk;
Magnesite, calcined;
Meats and fish, fresh, chilled or frozen;
Metals in the form of pigs or ingots or in cruder forms (e.g. mattes, concentrates, regulus), mercury; copper or zinc in bars, blocks, cakes and slabs; iron or steel blooms, billets, or slabs; iron bars (Swedish) made from iron puddled with charcoal; ferro-silicon; metal scrap, suitable for resmelting;
Nitrocellulose film base;
Oils, essential, natural; oil of turpentine;
Oils, viz., whale oils and fish oils, crude; Chinese wood-oil, palm oil, olive oil, crude or refined;
Potassium, chloride and sulphate of;
Rags, or waste, cotton or linen, for respinning or for paper and pulp making;
Rags, woollen, for respinning or for making flock;
Rubber, viz., crepe rubber, guttapercha and balata, crude;
Sodium nitrate;
Sponges, unbleached;
Strawboard (of Dutch type);
Sugar, unrefined, and molasses;
Sulphur, in blocks;
Tanning extracts, vegetable;
Tanning materials, vegetable, viz., barks, sumach, gambier, and similar materials, ground or powdered;
Timber, hewn or rough-sawn; also brier-root or similar blocks, rough-shaped for making tobacco pipes;
Titanium oxide;
Waxes, animal, mineral or vegetable, refined or unrefined;
Wood-pulp, chemical or mechanical.

Note – The following are regarded as examples of unmanufactured raw materials for the purposes of these Regulations;

Natural products (e.g. minerals; animals; plants, shrubs, trees, vegetables, or parts thereof such as leaves, barks, fruit, pods, nuts, nut kernels, or roots) which have not been subjected to any industrial process or processes except (a) those primary processes whereby natural products are ordinarily obtained from the farm, mine, forest, fisheries, etc., and (b) the processes of cleaning, separating, sorting and drying, and of the killing of animals. For example –

Bones, hoofs and horns; tusks (ivory)
Cork, unmanufactured

Grain or seeds, leaned or graded, but otherwise unmanufactured
Logs, unwrought
Ores, metallic
Petroleum, crude
Salt, rick
Skins, raw or sun-dried
Wool, greasy, washed or scoured
