



PARLIAMENT OF THE COOK ISLANDS

CUSTOMS TARIFF BILL 2012

EXPLANATORY NOTE

This note does not form part of the Bill but is indicated the effect of the clauses.

The effect of this Bill is to repeal the Tariff Act 1980

- Clause 1.** Short title and commencement
- Clause 2.** defines certain terms used throughout the Tariff Act.
- Clause 3.** defines the concept involved in the Tariff.
- Clause 4.** imposes a function on Customs on the Enforcement of the Tariff. this includes the administration of the Tariff and also the enforcement, collection and payments of duties payable under the Act.
- Clause 5.** defines that the value of imported goods for applying the tariff is the Customs value of the goods.
- Clause 6.** stipulates that where it is applicable, a duty is to be paid on all goods imported into the Cook Islands either for home consumption or for manufacturing.
- Clause 7.** allows for the imposition of a duty known as Dumping duty to protect the local industry. This provision allows the Minister to impose a Duty on goods that are exported from overseas which are also produced in the Cook Islands and their actual selling price is lower than the price of the local product.
- Clause 8.** allows the incorporation into the Act, provisions in agreements which the Cook Islands is a signatory to by Order in Executive Council.
- Clause 9.** refers to the effect of an amendment or replacement of provisions incorporated by reference. This provides that where an amendment has been made to a provision incorporated under section 8, that amendment or replacement will only have legal effect when an Order in Executive Council is made stating the amendment or replacement.

- Clause 10.** provides that a copy of the provisions incorporated by reference including any amendments or replacements must be certified by the Comptroller as a correct copy. It also provides that the Comptroller must retain a copy of these provisions incorporated by reference.
- Clause 11.** states that the Comptroller must ensure copies are available for inspection by the public during working hours. It also states that copies of the provisions incorporated by reference are to be published on an internet site and also available for purchase.
- Clause 12.** provides that the Minister may approve the imposing of a rate of duty or exemptions on classes specified in Part 2, which is the concessions. It also gives the Minister the power to withdraw or modify any approval granted under this clause.
- Clause 13.** allows for the Queens Representative by Order in Executive Council to alter the Tariff in whole or in part and may also impose duty on any goods, or exempt duties on goods, as the Queens Representative thinks fit.
- Clause 14.** provides that the Tariff must be accessible to everyone and to include any amendments or alteration to the Tariff since it came into force.
- Clause 15.** indicates that judicial notice must be taken by all courts and persons acting judicially of the Tariff.
- Clause 16.** provides that every copy of the 1st Schedule made available by the Comptroller is deemed to be the correct copy of the document unless the contrary is shown.
- Clause 17.** Provides that the Tariff may be amended or altered by an Order in Executive Council.
- Clause 18.** allows the Queens Representative to revoke and amend the Tariff in relation to its headings, items or the title of any part of the Tariff by inserting new headings, items or parts to the Tariff so that it is in line with any international nomenclature or for the proper operation of the Tariff. This section also empowers the Minister to revoke, suspend or amend any statistical requirement of the Tariff.
- Clause 19.** provides that an Order in Executive Council can be applied to goods that have already been imported into the Cook Islands and duty on such goods may be refunded. This does not cover goods entered for home consumption 6 months before the Order was made.
- Clause 20.** stipulates the powers of the Comptroller to prescribe forms in relation to the Tariff and that a form signed by the Comptroller is sufficient evidence that it was prescribed by the Comptroller.

- Clause 21.** allows the Comptroller to have investigative powers in relation to goods entered into the Cook Islands. This allows the Comptroller to undertake a transitional safeguard investigation to ascertain whether goods are imported according to entry and that it does not threaten to cause serious injury to the local producing industry. The Comptroller may also take up an investigation based on a written request by an industry concerned or on his or her own initiative.
- Clause 22.** outlines the procedures in which transitional safeguard investigations are to take place and what to keep in mind when carrying out these investigations.
- Clause 23.** provides that no Order in Executive Council shall be invalid because it allows for the Minister or any other person to exercise his or her discretion to give a consent or approval on or subject to conditions to be imposed or approved by the Minister.
- Clause 24.** Provides that the Queens Representative may make regulations prescribing fees to be paid on applications, withdrawal and modifications under the Act
- Clause 25.** allows the Queens Representative to make regulations relating to goods temporarily imported and drawbacks of duty.
- Clause 26.** provides that any enactment including Order in Executive Council in force at the commencement of the Act to the Tariff Act 1980 is to be read as if it were a reference to the Tariff and the Customs Tariff Act 2012.
- Clause 27.** provides that enactments in Schedule 2 are repealed.

Schedules

1. The Cook Islands Tariff 2012
2. Sets down enactments that are repealed.