

teration of any dangerous
under the authority of a
this Ordinance or any Act
(not), at the expense in
r of the line;
deemed a dangerous electric
purpose of any regulations

s for and controlling the
energy;
e paid in connection with
ting authorised by any
;
ceeding twenty pounds for
ulation.

l not apply to any electric line
141 of the Post Office Act 1959
699 of the Niue Act 1966].

ing the corresponding enactment
is reprint, has been substituted
15. No regulations under this
e date of this reprint.]

RECEIVED
10/10/62

Export Duty Ordinance 1962, No.16

ANALYSIS

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|----|---------------------------------------|
| | Title |
| 1. | Short Title |
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| 4. | Duty constitutes a debt |
| 5. | Chargeable on gross realisation |
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EXPORT DUTY ORDINANCE 1962
1962, No.16

An Ordinance to provide for the imposition and collection
of local revenue (23 August 1962).

1. Short Title - This Ordinance may be cited as the Niue
Export Duty Ordinance 1962.
2. Commencement - This Ordinance shall come into force
on the first day of October 1962.
3. When export duty payable - In accordance with the
Schedule attached, there shall be payable on produce
exported from Niue an Export Duty as prescribed therein.
4. Duty constitutes a debt - Export Duty imposed by this
Ordinance shall constitute a debt to the Niue Island
Assembly and shall be paid by the exporter within sixty
days of shipment, or such extended time as the [Comptroller
of Customs] may allow upon written application.

[The words "Comptroller of Customs" were substituted
for the words "Collector of Customs" by section 2 of the
Niue Act 1966.]

5. Chargeable on gross realisation - Export duty as
prescribed in the Schedule attached to this Ordinance shall
be chargeable on the gross realisation of the produce at
the place overseas where marketed.
6. Documentary evidence must be produced - Documentary
evidence as to the gross realisation of produce specified
must be produced to the satisfaction of the [Comptroller
of Customs] by the exporter within the period specified in
Clause 4:

[The words "Comptroller of Customs" were substituted
for the words "Collector of Customs" by section 2 of the
Niue Act 1966.]

7. Interpretation - In this Ordinance the term "exporter" means the signatory to the export entry whether a licensed trader or private individual.

8. Exemptions - There shall be exempted from this Ordinance such quantities of the classes of goods specified which the exporter can show are intended to be a bona fide gift or gifts and not for barter, exchange, or sale.

9. Penalties - Any exporter who, without the written sanction of the [Comptroller of Customs], fails to pay export duty by due date shall be liable to a fine not exceeding twice the rate of duty specified.

[The words "Comptroller of Customs" were substituted for the words "Collector of Customs" by section 2 of the Niue Act 1966.]

SCHEDULE

Export duty shall be imposed as follows:

<u>Class of Produce</u>	<u>Rate</u>
Kumara (Simala)	5 per centum