



NIUE CUSTOMS AND TARIFF (GENERAL AMENDMENT) REGULATIONS 2016

No. 2016/04

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Pursuant to section 7 of the Niue Customs Tariff Act 1982, Cabinet makes the following regulations –

- 1 Title**
These regulations are the Niue Customs and Tariff (General Amendment) Regulations 2017.
- 2 Customs Tariff Schedule**
Any reference to "The Pacific Harmonized Customs Tariff Schedule 1996" in any enactment, agreement, instrument, application, notice or other documents; shall after the commencement of these Regulations be read as the "World Customs Organization Harmonized Commodity Description and Coding System (HCS) as applied from time to time."
- 3 Tariff Lines and Import Duty**
The HCS in the Schedule to these regulations and as applied from time to time, sets out the commodities and tariff lines that incur import duty and their corresponding duty rates.
- 4 Standard International Trade Classification Code**
The Standard International Trade Classification Code (SITC) as applied from time to time shall be included in the Customs Tariff Schedule.
- 5 Zero-rated Export Duty**
The commodities and tariff lines which incur export duty shall be zero-rated export duty.

6 Revocation

The Niue Customs Tariff (General Amendment) Regulations 2009 is hereby revoked.

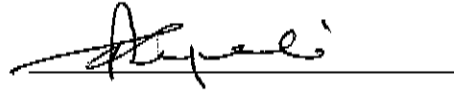
Schedule

World Customs Organization Harmonized Commodity Description and Coding System (HCS)

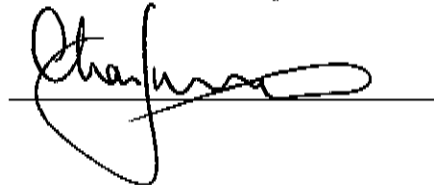
Approved by the Cabinet of Ministers at the Cabinet Chambers, Fale Fono, Alofi, this

7th day of JULY 2016.

Signed by Hon. Pokotoa Ikiua Lalotoa
Sipeli
Acting Premier



Countersigned by Charlene Funaki
Clerk to Cabinet



These regulations are administered by the Customs Division of the Treasury Department.

These regulations were made on the 7th day of JULY 2016.