



Customs Revenue and Border Protection Amendment Regulations 2013

Sir Frederick Goodwin, KBE

Frederick Goodwin K.B.E.
Queen's Representative

Order in Executive Council

At Avarua, Rarotonga this

25th

day of

June

2013

Present:

His Excellency the Queen's Representative in Executive Council

Pursuant to section 352 of the Customs Revenue and Border Protection Act 2012, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following regulations—

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Regulations

- Title**
These regulations are the Customs Revenue and Border Protection Amendment Regulations 2013.
- Commencement**
These regulations come into force on 1 July 2013.
- Principal regulations amended**
These regulations amend the Customs Revenue and Border Protection Regulations 2012.

4 Charges for attendance of Customs officers outside working hours of Customs

Regulation 5 is repealed and the following regulation is substituted—

“5 Charges for attendance of Customs officers outside working hours of Customs

“(1) Whenever, for the purpose of carrying out any provision of the Act, any Customs officer is required to attend at any time outside the working hours of the Customs, the person in charge of or owner of any craft (or the agent of such a person), or the importer, or exporter, or licensee of a Customs controlled area, or other person concerned, in respect of whom or in respect of whose business such attendance is, in the opinion of the Comptroller, necessary, must pay a charge calculated in accordance with the following rates in respect of that attendance—

“(a) for attendance on any day that is—

“(i) a working day (except the day after New Year's Day, or the day on which the gospel day of the island is observed in any particular place); or

“(ii) a Saturday,—

\$28.60 per hour or portion of an hour:

“(b) for attendance on any other day (including the day after New Year's Day or the day on which the gospel day of the island is observed in any particular place), \$38.25 per hour or portion of an hour.

“(2) The Comptroller may exempt any person or class of persons from the requirement to pay a charge under subclause (1).

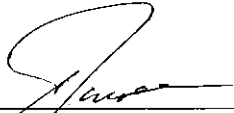
“(3) A minimum charge of \$114.75 is payable for the attendance of any officer on any day that is—

“(a) the day after New Year's day or the day on which the gospel day of the island is observed; or

“(b) not a working day; or

“(c) not a Saturday.

“(4) The charges prescribed by this regulation are inclusive of value added tax under the Value Added Tax Act 1997.”



Clerk of the Executive Council

These regulations are administered by the Revenue Management Division of the
Ministry of Finance and Economic Management.

These regulations were made on the 25th day of June 2013.