

156. Amendment of Customs ruling - (1) The Comptroller may from time to time amend a Customs ruling to correct any error contained in the ruling.

(2) The Comptroller must, promptly after making the amendment, give notice in writing to the applicant of the amended Customs ruling and, subject to subsection (3), the ruling as amended applies to the applicant as from the date on which notice of the amendment was given to the applicant.

(3) Despite subsection (2), if the amendment to the ruling has the effect of increasing any duty liability in respect of any goods—

- (a) where the goods are imported within 3 months of the date notice of the amendment is given, under a binding contract entered into before that date; or
- (b) where the goods have left the place of manufacture or warehouse in the country from which they are being exported for direct shipment to the Cook Islands at the date notice of the amendment of the ruling is given; or
- (c) where the goods are imported on or before the date notice of the amendment is given but have not been entered for home consumption,—

then the ruling as given prior to amendment under this section must be applied to those goods.

(4) Despite subsection (2), if the amendment to the ruling has the effect of decreasing any duty liability in respect of any goods, then the provisions of section 143 apply as if the higher duty had been paid in error.

157. Cessation of Customs ruling - (1) A Customs ruling ceases to have effect on the earliest to occur of the following dates:

- (a) the date on which any information on which Customs ruling was made ceases to be correct in all material respects; or
- (b) the date of a material change in any of the information or facts on which Customs ruling was made; or
- (c) the date of a material change in the Tariff Act 2012 or to the Excise Order, or to any applicable regulations made under this Act or the Tariff Act 2012, if that date occurs prior to importation or manufacture of the relevant goods, as the case may be; or
- (d) the date on which any of the conditions to which Customs ruling was made subject cease to be met or complied with; or
- (e) the date of a failure to satisfy the requirements of the Comptroller under section 155; or
- (f) the date of expiry of 3 years from the date that notice of the Customs ruling, or any amendment to that Customs ruling under section 156, is given to the applicant.

(2) A Customs ruling does not come into effect if—

- (a) information on which it was made was not correct in all material respects; or
- (b) a material change has occurred in any information or facts which it was made.

158. Appeal from decision of Comptroller - An applicant who is dissatisfied with a Customs ruling, or a decision to decline to make a Customs ruling, or a decision to amend a Customs ruling, under this Part of this Act may, within 20 working days after the date on which notice of the ruling or decision is given, appeal to a Customs Appeal Authority against that ruling or decision.

159. No liability where Customs ruling relied on - (1) Where an applicant has relied on a Customs ruling in relation to specific goods or a specific matter, and, as a result—

- (a) the applicant has not paid the amount of duty that, but for this section, is payable on the goods; or
- (b) the applicant would, but for this section, be liable to the imposition of a penalty under section 160; or
- (c) goods, but for this section, would be liable to seizure under this Act—

the amount of the duty otherwise payable is not recoverable as a debt due to the Crown and no penalty may be imposed under section 160 and the goods are not liable to seizure under this Act, as the case may be.

(2) Subsection (1) applies only in relation to a matter on which Customs ruling was given and where Customs ruling has not ceased under section 157, and in accordance with any amendment to a Customs ruling that the applicant has received notice of under section 156.

Part 12

Administrative penalties

160. Imposition of penalty - (1) In this Part, “entry” means an entry required under this Act, including, without limitation,—

- (a) every declaration, invoice, certificate, written statement, or other document required or authorised by or under this Act to be made or produced by a person making the entry; and
- (b) every amendment of the entry; and
- (c) in relation to any goods or class of goods deemed by regulations made under section 63(d) to have been entered under section 62(1), a document that, under those regulations, the Comptroller requires to be lodged with the Customs before the goods or class of goods will be deemed to be entered; and
- (d) in relation to any goods or class of goods deemed by regulations made under section 74(b) to have been entered under section 73(1), a document that, under those regulations, the Comptroller requires to be lodged with the Customs before the goods or class of goods will be deemed to be entered.

(2) Subject to section 162, where the Comptroller is satisfied that an entry of goods contains an error or omission and that as a result—

- (a) an amount of duty payable under this Act has not been paid or declared for payment or would not have been paid or declared for payment; or
- (b) the entry is otherwise materially incorrect,—

the Comptroller may give notice in writing to the person who made the entry stating that unless, within 20 working days after the date on which notice is given, that person satisfies the Comptroller that the person is entitled to be exempted from the imposition of a penalty under section 162, the Comptroller will issue a penalty notice under subsection (2).

(3) Where a person to whom a notice is given under subsection (1) does not, within the period referred to in that subsection, satisfy the Comptroller that the person is entitled to be exempted under section 162 from the imposition of a penalty under this section, the Comptroller must issue a notice to that person requiring that person to pay to the Comptroller by way of penalty and in addition to the duty, if any, payable under this Act,—

- (a) in any case where, as a result of the error or omission, an amount of duty payable under this Act (not consisting solely of goods and services tax) has not been paid or declared for payment,
 - (i) \$100; or
 - (ii) An amount equal to 20 percent of the duty unpaid or not declared, up to a maximum amount of \$5,000,—
 whichever is the greater:
- (b) in any case (to which paragraph (a) does not apply) where the error or omission has resulted in the entry being materially incorrect or, as a result of the error or omission, an amount of goods and services tax was not paid or declared for payment, as the case may be, \$100 in respect of each such entry.

(4) The due date for the payment of any penalty imposed under this section is the date that is 20 working days after the date on which notice of the penalty is given by the Comptroller.

(5) The amount of the penalty constitutes a debt due to the Crown and is recoverable by action at the suit of the Comptroller.

(6) No person by or on whose behalf the amount of the penalty is paid is liable to prosecution for an offence in relation to the error or omission and the goods in relation to which the error or omission occurred are not liable to seizure under this Act.

(7) Nothing in subsection (6) applies to a prosecution or seizure in relation to goods that have been forfeited to the Crown by reason of the importation or exportation of the goods being prohibited or unlawful.

(8) For the purposes of this section, “materially incorrect”, in relation to an entry under section 62 means that the entry contains an error or omission in relation to any of the following matters:

- (a) the identity of the overseas supplier:
- (b) the identity of the importer:
- (c) the identity of the person making the entry:
- (d) the identification of the importing craft or its voyage number:
- (e) the Bill of Lading, Air Waybill, or container identification details:
- (f) the supplier's invoice number:
- (g) any permit number or code:
- (h) the Tariff item in which the goods are classified under the Customs Tariff Act 2012:
- (i) the statistical quantity of the goods:
- (j) the currency code for the currency in which the goods are traded:
- (k) the value for duty expressed in the currency in which the goods are traded:

- (l) the value for duty expressed in Cook Island currency:
- (m) the country of origin of the goods:
- (n) the country from which the goods have been exported:
- (o) the amount paid or payable to transport the goods to the Cook Islands from the country of exportation, including any amount paid or payable for internal transportation of the goods in that country:
- (p) the insurance costs associated with transporting the goods to The Cook Islands, inclusive of any insurance costs in the country of exportation.

(9) For the purposes of this section, materially incorrect, in relation to an entry that is not an entry under section 62, means that the entry contains a material error or omission in relation to a matter that the entry is required by or under this Act to address.

(10) Where any penalty imposed under this section remains unpaid by the due date for payment, there must be imposed —

- (a) an additional penalty of 5 percent of the amount of the penalty unpaid by the due date; and
- (b) an additional penalty of 2 percent of the amount of the penalty, including any additional penalty, unpaid at the end of the period of one month after the due date; and
- (c) an additional penalty of 2 percent of the amount of the penalty, including additional penalty, unpaid at the end of each succeeding period of one month.

(11) Despite subsection (10), the Comptroller may, in his or her discretion, remit or refund the whole or any part of any additional penalty imposed by that subsection.

(12) Where the goods referred to in subsection (1) and entered under section 62 become free of duty or subject to a lower rate of duty under Part 1 or Part 2 of the Tariff after the entry is made, then the penalty must be calculated according to subsection (3)(a) as if the duty liability had not so changed.

(13) A person who is dissatisfied with a decision of the Comptroller under this section may, within 20 working days after the date on which notice of the decision is given, appeal to a Customs Appeal Authority against that decision.

161. Obligation to pay penalty not suspended by appeal - (1) The obligation to pay and the right to receive and recover any penalty imposed under section 160 are not suspended by any appeal or legal proceedings.

(2) Subject to the provision of subsection (3), if the appellant is successful in the appeal, the amount of the penalty imposed under this section must immediately be refunded to the appellant by the Comptroller.

(3) The provisions of section 127(3), with all necessary qualifications, apply to an administrative penalty required to be refunded under this section as if such penalty were duty.

162. No penalty in certain cases - A person is not liable to the imposition of a penalty under section 160, if—

- (a) that person has voluntarily disclosed the error or omission to Customs before Customs has notified the person that—
 - (i) the goods to which the entry relates have been selected for examination by Customs:

- (ii) documentation is required to be presented to Customs in relation to that entry;
- (iii) Customs intends to conduct an audit or investigation in relation to a selection of entries that includes that entry, or in relation to entries made over a period of time that includes the time the entry was made; or
- (b) that person satisfies the Comptroller that the person formed a view as to the relevant facts pertaining to the entry which, while incorrect, was reasonable having regard to the information available to that person when the entry was prepared; or
- (c) that person satisfies the Comptroller that he or she acted in good faith on information provided by the importer, exporter, or supplier of the goods to which the entry relates, and reliance on the accuracy or completeness of the information so provided was reasonable in the circumstances; or
- (d) the total correct value for duty of the goods to which the error on the entry relates is less than \$1,000; or
- (e) an information for an offence against this Act has been laid in relation to the error or omission; or
- (f) the period between the date of lodgement of the entry of the goods and the date on which the error or omission was first identified exceeds 4 years; or
- (g) the provisions of section 159 apply.

Part 13

Customs computerised entry processing systems

163. Access to Customs computerised entry processing systems - No person may transmit to, or receive information from, a Customs computerised entry processing system unless that person is an individual who is registered by the Comptroller as a user of that Customs computerised entry processing system.

164. Registered users - (1) An individual who wishes to be registered as a user of a Customs computerised entry processing system may apply in writing to the Comptroller in the prescribed form and must provide such information in relation to the application as is prescribed.

(2) The Comptroller may require an applicant for registration to give such additional information as the Comptroller considers necessary for the purpose of the application.

(3) The Comptroller may—

- (a) grant the application subject to such conditions as the Comptroller thinks fit; or
- (b) refuse the application.

(4) The Comptroller must give notice in writing to the applicant of his or her decision.

(5) An applicant who is dissatisfied with a decision of the Comptroller under this section may, within 20 working days after the date on which notice of the decision is given, appeal to a Customs Appeal Authority against that decision.

165. Registered users to be allocated unique user identifier - (1) An individual who is registered as a user of a Customs computerised entry processing system must be allocated a unique user identifier for use in relation to that Customs computerised entry processing system by the Comptroller in such form or of such a nature as the Comptroller may determine.

(2) The unique user identifier allocated under subsection (1) must be used by the registered user for the purpose of transmitting information to or receiving information from that Customs computerised entry processing system.

(3) The Comptroller may, by notice in writing, impose conditions on a particular registered user, or on registered users generally, relating to the use and security of unique user identifiers.

166. Use of unique user identifier - (1) Where information is transmitted to a Customs computerised entry processing system using a unique user identifier issued to a registered user by the Comptroller for that purpose, the transmission of that information is, in the absence of proof to the contrary, sufficient evidence that the registered user to whom the unique user identifier has been issued has transmitted that information.

(2) Where a unique user identifier is used by an individual who is not entitled to use it, subsection (1) does not apply if the registered user to whom the unique user identifier was issued has, prior to the unauthorised use of that unique user identifier, notified Customs that the unique user identifier is no longer secure.

167. Conditions may be imposed on registered users - (1) The Comptroller may impose a condition on the existing registration on either or both of the following:

- (a) a specified registered user or class of registered users;
- (b) all registered users.

(2) A condition imposed under subsection (1) must be notified in writing to the one or more registered users concerned and must, unless the one or more registered users concerned appeals under subsection (3), be complied with on or before—

- (a) the 20th working day after the date of notification of the imposition of the condition on the registered user's registration; or
- (b) a later date specified by the Comptroller.

(3) A registered user who is dissatisfied with the imposition of such a condition on his or her user registration under subsection (1) may appeal in writing to the Customs Appeal Authority within 20 working days after the date of notification of the imposition of the condition on the registered user's registration.

(4) If the Customs Appeal Authority is of the view that the imposition of the conditions under subsection (1) was reasonable in the circumstances, the registered user must comply with the condition on or before—

- (a) the 10th working day after the date of notification of the Authority's decision; or
- (b) a later date specified by the Customs Appeal Authority.

168. Suspension or cancellation of registration of registered user - (1) The Comptroller may by written notice to a registered user (which must state grounds for the cancellation) cancel that user's registration if satisfied that the user—

- (a) has failed to comply with a condition imposed by the Comptroller under section 164(3) or section 165(3); or

- (b) has failed to comply with a condition imposed by the Comptroller under section 167(1) within the time frame specified in that section; or
- (c) has been convicted of—
 - (i) an offence against this Act or the Narcotics and Misuse of Drugs Act 2004; or
 - (ii) a crime involving dishonesty (as defined in section 2 of the Crimes Act 1969); or
- (d) is, on 1 or more prescribed grounds, unfit to continue to be a registered user.

(2) Despite subsection (1), the Comptroller may by written notice to a registered user (which must state grounds for the suspension) suspend that user's registration until a date or event specified in the notice if satisfied that the user's registration should not be cancelled, but should instead be suspended until that date or event, because the user—

- (a) has failed to comply with a condition imposed by the Comptroller under section 164(3) or 165(3); or
- (b) has failed to comply with a condition imposed by the Comptroller under section 167(1) within the time frame specified in that section.

(3) The date or event specified in the notice under subsection (2) may, but need not, be the user's compliance with a condition imposed by the Comptroller under section 164(3), 165(3), or 167(1).

(4) If the person whose registration is suspended or cancelled is dissatisfied with the decision of the Comptroller under this section, that person may, within 20 working days after the date on which notice of the decision is given, appeal to a Customs Appeal Authority against that decision.

169. Customs to keep records of transmission - (1) Customs must keep a record of every transmission sent to or received from a registered user using a Customs computerised entry processing system.

(2) The record described in subsection (1) must be kept for a period of 7 years from the date of the sending of or the receipt of the transmission, or for such other period as may be prescribed.

Part 14

Powers of Customs officers

170. Patrols and surveillance - Any Customs officer may, for the purposes of the detection of offences against this Act, at any time and in such manner as the officer considers appropriate—

- (a) patrol on or over any part of the foreshore or the shore of any lake or lagoon or the banks of any river and any structure extending from it, or any part of the adjacent land, or any Customs place or Customs controlled area; and
- (b) enter and inspect any aircraft landing strip and any building on it, and may remain in any such area for the purposes of carrying out investigations or surveillance.

171. Landing or mooring of Customs craft - A Customs officer or other person in charge of any craft employed in the service of Customs may anchor, moor, berth, or land the craft, or haul the craft ashore, at any place within the Cook Islands and, in such case, no charge may be levied against Customs.

172. Boarding craft - (1) Any Customs officer may at any time board a craft that is within the Cook Islands if—

- (a) the craft has arrived in the Cook Islands from a point outside the Cook Islands; or
- (b) the craft is departing from the Cook Islands to a point outside the Cook Islands, including while the craft is travelling within the Cook Islands en route to a point outside the Cook Islands; or
- (c) the craft (not being a craft to which paragraph (a) or paragraph (b) applies) is carrying any domestic cargo or international cargo while the craft remains within the Cook Islands; or
- (d) the Customs officer has reasonable cause to suspect that the craft (not being a craft to which paragraph (a) or paragraph (b) or paragraph (c) applies)—
 - (i) is carrying any dutiable, uncustomed, prohibited, or forfeited goods; or
 - (ii) has been, is being or is about to be, involved in the commission of an offence against this Act.

(2) The Comptroller may station Customs officers on board any craft that has arrived in the Cook Islands from a point outside the Cook Islands for the purposes of performing any function or exercising any power that the officers may be required, authorised, or empowered to perform or exercise under this Act.

(3) Where a Customs officer is stationed on board a craft under subsection (2), the person in charge of the craft must ensure that the officer is provided with—

- (a) suitable accommodation and board in accordance with the reasonable requirements of that officer; and
- (b) safe access to any part of the craft; and
- (c) safe means of leaving the craft.

(4) No charge may be levied against Customs for the carriage of a Customs officer who is stationed on board a craft or for his or her accommodation and board.

173. Searching of craft - (1) Any Customs officer may search—

- (a) a craft that has arrived in the Cook Islands from a point outside the Cook Islands; or
- (b) a craft that is departing from the Cook Islands to a point outside the Cook Islands and at all times while the craft is travelling within the Cook Islands en route to a point outside the Cook Islands; or
- (c) a craft (not being a craft to which paragraph (a) or paragraph (b) applies) that is carrying any domestic cargo or international cargo while the craft remains within the Cook Islands; or
- (d) a craft (not being a craft to which paragraph (a) or paragraph (b) or paragraph (c) applies) that is within the Cook Islands and that a Customs officer has reasonable cause to suspect—

- (i) is carrying any dutiable, uncustomed, prohibited or forfeited goods; or
- (ii) has been, is being, or is about to be involved in the commission of an offence against this Act—

for the purpose of performing any function or exercising any power that the officer may be required, authorised or empowered to perform or exercise under this Act.

(2) In the exercise of the power conferred by subsection (1), any Customs officer may, using such force as in the circumstances is reasonable, enter every part of the craft and open any package, locker, or other place, and may examine all goods found on the craft.

174. Securing goods on craft - For the purpose of performing any function or exercising any power that Customs is required, authorised, or empowered to perform or exercise under this Act, a Customs officer may at any time while boarding or searching any craft under section 172 or section 173—

- (a) secure, by appropriate means, goods on board that craft; or
- (b) remove goods on board that craft to a secure place.

175. Firing on ship - The officer commanding or in charge of any craft in the Crown's service having hoisted and carrying or displaying the proper ensign or Customs flag must, at the request of the Comptroller, within the Cook Islands, chase any ship where—

- (a) the ship does not immediately bring to when signalled or required to do so; or
- (b) the master refuses to permit the ship to be boarded—

and may, as a last resort after having fired a warning, fire at or onto the ship to compel it to bring to.

176. Detention of craft - (1) Subsection (2) applies to a Customs officer and a craft—

- (a) if the officer has reasonable cause to believe that an offence against this Act has been, is being, or is about to be committed on or in respect of the craft while it was or is within the Cook Islands; or
- (b) if the craft is within the Cook Islands, and the officer has reasonable cause to believe that
 - (i) there is on the craft a person who was carried into the Cook Islands on it; and
 - (ii) the carriage of the person into the Cook Islands on the craft constituted an offence against section 109C(1) of the Crimes Act 1969.

(2) A Customs officer who has reasonable cause to believe that an offence against this Act has been, is being, or is about to be committed on or in respect of a craft while that craft was or is within the Cook Islands may—

- (a) direct the craft to proceed to the nearest Customs place or such other place as the officer considers appropriate; or
- (b) direct that the craft remain where it is and in either case, detain the craft for such time and for such purposes as are reasonable necessary to carry out an investigation into the commission of the offence.

(3) If the person in charge of a craft attempts or threatens to cause the craft to depart from a place to which the craft has been directed to proceed or in which the craft has been directed to remain under subsection (2) without a certificate of clearance, a Customs officer may (in addition to any power of seizure under Part 16 for any offence so committed) seize and detain the craft until a certificate of clearance has been obtained, and, in any such case, section 274 applies in the same manner as in the craft had been seized under Part 16.

177. Searching vehicles - (1) A Customs officer who has reasonable cause to suspect that—

- (a) there are in or on any vehicle that is within a Customs place any dutiable, uncustomed, prohibited, or forfeited goods; or
- (b) there is evidence relating to any such goods; or
- (c) there is evidence relating to any offence against this Act—

may stop the vehicle and search it and may detain the vehicle for such period as may be reasonably necessary for this purpose.

(2) A Customs officer or member of the Police who has reasonable grounds to believe that—

- (a) there are in, or on, any vehicle (not being a vehicle to which subsection (1) applies) any goods that have been unlawfully exported; or
- (b) there is evidence relating to the unlawful importation of any goods or an attempt to unlawfully export any goods—

may stop the vehicle and search it and may detain the vehicle for such period as may be reasonably necessary for this purpose.

(3) A Customs officer who has reasonable cause to suspect that there are in or on a vehicle goods subject to the control of Customs and in a Customs-approved secure package or in a package in relation to which a Customs seal has been used—

- (a) may stop the vehicle and search it; and
- (b) may detain the vehicle for such period as may be reasonably necessary for that purpose and for exercising powers under section 193 in relation to any goods of that kind.

(4) Powers given by any other subsection of this section apply even if the vehicle need not be stopped because it is not moving, and whether or not it is attended, and include the power to use reasonable force, if necessary, to stop, detain, enter in or on, and search the vehicle (or for any other purposes) as authorised by that other subsection.

178. Questioning persons about goods and debt - (1) This section applies to—

- (a) any person who—
 - (i) has within the preceding 72 hours arrived in the Cook Islands; or
 - (ii) is departing from the Cook Islands; or
- (b) any person, not being a person to whom paragraph (a) applies, who is within a Customs controlled area licensed for—
 - (i) the temporary holding of imported goods for the purposes of the examination of those goods under section 194 (including the holding of the goods while they are awaiting examination); or
 - (ii) the disembarkation, embarkation or processing of persons arriving in or departing from the Cook Islands; or

- (iii) the processing of craft arriving in or departing from the Cook Islands or the loading or unloading of goods onto or from such craft;
 - or
 - (c) any person, not being a person to whom paragraph (a) applies, who is on board or is in the process of embarking onto or disembarking from a craft that has arrived from, or is departing to, a point outside the Cook Islands, while the craft is within the Cook Islands.
- (2) A Customs officer may question a person to whom this section applies as to any 1 or more of the following matters:
 - (a) whether or not that person has or has had in that person's possession any dutiable, prohibited, uncustomed, or forfeited goods;
 - (b) the nature, origin, value or intended destination of any goods described in paragraph (a);
 - (c) whether, under this Act, any debt (for example, in respect of any duty, duty refunded in error, recovery of the drawback of any duty, or penalty) is due to the Crown and payable by the person, or by a company, trust, partnership, or other enterprise of which that person is or was a director, manager, secretary, officer or agent;
 - (d) the nature and extent of the debt (if any) of that kind.

179. Questioning persons about identity, address, travel movements and entitlement and other matters - (1) This section and sections 182 and 184 apply to the following persons:

- (a) a person who—
 - (i) has, or is suspected of having, disembarked from a craft that has arrived in the Cook Islands; and
 - (ii) has not, or is suspected of having not, reported to a Customs officer or a police station on his or her arrival, contrary to section 30;
- (b) a person who is, or is suspected of, attempting to depart from the Cook Islands from a place other than from a Customs place, contrary to section 33.
- (2) This section and sections 182 and 184 do not apply,—
 - (a) in the case of a person referred to in subsection (1)(a), to a person whose actions are authorised by another section of this Act; and
 - (b) in the case of a person referred to in subsection (1)(b), to a person who is complying with an exemption prescribed by regulations made under this Act or whose actions are authorised by Customs.
- (3) A Customs officer may question a person to whom this section applies as to any 1 or more of the following matters:
 - (a) the person's identity;
 - (b) the person's residential address;
 - (c) the person's travel movements;
 - (d) the person's entitlement to travel;
 - (e) any of the matters specified in section 178(2);
 - (f) the craft—
 - (i) from which the person disembarked or is suspected of disembarking; or

- (ii) on which the person attempted to depart, or is suspected of attempting to depart, from the Cook Islands:
- (g) any other person who is, or was, involved in the person's arrival, suspected arrival, departure, attempted departure or suspected departure, whether or not the other person was on the craft—
 - (i) from which the person disembarked or is suspected of disembarking; or
 - (ii) on which the person attempted to depart, or is suspected of attempting to depart from the Cook Islands.
- (4) A question under subsection (3)(f) may, but need not, relate to the craft's voyage and any person or goods carried by the craft.

180. Questioning employees of airlines, shipping companies, etc - (1) A Customs officer may question 1 or more of the following about any international cargo or domestic cargo:

- (a) a person who, as an employee of an airline or shipping company, manages or carries out the receipt, handling, custody or dispatch of international cargo or domestic cargo by that airline or shipping company; or
 - (b) a person employed by the licensee of a Customs controlled area licensed for—
 - (i) the temporary holding of imported goods for the purposes of the examination of those goods under section 193 (including the holding of the goods while they awaiting examination); or
 - (ii) the processing of craft arriving in or departing from the Cook Islands or the loading or unloading of goods onto or from such craft; or
 - (c) a person (not being a person described in paragraph (a) or (b)) who is in a Customs controlled area licensed for a purpose described in subparagraph (i) or (ii) of paragraph (b).
- (2) A Customs officer may question 1 or more of the following about any cargo destined to be exported from the Cook Islands:
- (a) a person who is the owner or operator of a vehicle that a Customs officer has reasonable cause to suspect has in or on it, or has within previous 72 hours had in or on it, goods subject to the control of Customs and in a Customs-approved secure package or in a package to which a Customs seal has been used:
 - (b) a person who is the owner or occupier of premises that a Customs officer has reasonable cause to suspect have in or on them, or have within the previous 72 hours had in or on them, goods subject to the control of Customs and in a Customs-approved secure package or in a package to which a Customs seal has been used:
 - (c) a person employed by a person described in paragraph (a) or paragraph (b).
- (3) A question under subsection (2) about cargo destined to be exported from the Cook Islands may relate to 1 or more of the following—

- (a) whether, and if so how, goods that are or were some or all of the cargo are or were packed in a package to which a Customs seal was used or in a Customs-approved secure package to which a seal or marking of the kind referred to in section 85(1)(b) was used;
- (b) the transportation or storage of packages of the kind referred to in paragraph (a) at any time before they are or were exported;
- (c) tampering or interference with a package of the kind referred to in paragraph (a) or with a seal or marking of the kind referred to in that paragraph.
- (4) Subsection (3) does not limit subsection (2).
- (5) Nothing in this section limits sections 178 and 179.

181. Evidence of identity and entitlement to travel - (1) This section applies to a person who is—

- (a) an internationally ticketed passenger using air or sea travel for a domestic sector; or
- (b) a domestic passenger using air or sea travel for a domestic sector;
- (c) within a Customs controlled area, or processing of disembarkation, embarkation, or processing of persons arriving in or departing from the Cook Islands.
- (2) A person to whom this section applies must, on demand by a Customs officer—
 - (a) the state that person's full name and residential address; and
 - (b) if required, produce for inspection such prescribed document, as the officer may specify; or
 - (c) if the person is unable to produce the prescribed document specified, complete a declaration in the prescribed form.
- (3) A demand under subsection (2)(b) or (c) may be made of a person only for the purpose of enabling Customs officer to establish that person's identity or that person's travel movements or that person's entitlement to air or sea travel for a domestic sector, or all of those.
- (4) A document produced by a person to a Customs officer under subsection (2)(b) must be either—
 - (a) inspected immediately and returned to the person as soon as the inspection has concluded; or
 - (b) retained by Customs officer for as long as necessary to ascertain whether or not the Comptroller wishes to exercise his or her power under section 206 to retain the document.
- (5) This section is subject to section 227.

182. Evidence of answers to questions under section 179 - (1) A person to whom this section applies in accordance with section 179 must, on demand by a Customs officer, produce documents that—

- (a) are in the person's possession or control; and
- (b) relate to the matters the person has been questioned about under section 179.
- (2) When a person produces a document in response to a demand under subsection (1), a Customs officer may do 1 or more of the following things:

- (a) inspect the document immediately and return it to the person when the officer has finished inspecting it;
 - (b) inspect the document and retain it for the length of the person's detention under section 184;
 - (c) inspect the document and retain it for as long as necessary to ascertain whether or not the Comptroller wishes to exercise his or her power under section 206 to retain the document;
 - (d) inspect the document and remove it for the purpose of making a copy under section 207;
 - (e) inspect the document and retain it under section 208.
- (3) This section is subject to section 227.

183. Detention of persons questioned about goods or debt - (1) Where a Customs officer—

- (a) is not satisfied that the answer to a question put to the person under section 178 is correct; or
- (b) has not been given an answer to a question put to the person under that section; or
- (c) is not satisfied as to a reason or explanation given by the person in respect of goods that are or have been, or that the officer suspects are or have been, in that person's possession or under that person's control—

and the officer has reasonable cause to suspect that an offence has been, is being, or is about to be, committed against this Act by that person or any other person associated with that person, the officer may detain that person.

(2) A Customs officer may detain a person under subsection (1) only for the following purposes:

- (a) to enable the officer to make such inquiries as are necessary to establish whether the answer to the question or the reason or explanation is correct;
- (b) to obtain the attendance of, or make enquiries of, another Customs officer or of a person who is entitled to exercise any power to question, detain, or arrest a person under this Act.

(3) A person must not be detained under this section for a period exceeding 4 hours.

184. Detention of person questioned under section 179 - (1) A Customs officer may detain a person to whom this section applies in accordance with section 179 for 1 or more of the following purposes:

- (a) to question him or her under section 179;
- (b) to enable the officer to make the inquiries that are necessary to establish whether an answer to a question asked under section 179 is correct;
- (c) to obtain the attendance of, or make inquiries of, another Customs officer or an officer entitled to exercise a power to question, detain or arrest a person under this Act or the Crimes Act 1969 following the questioning of a person under section 179.

(2) A Customs officer may detain a person under subsection (1) for up to 12 hours.

(3) The questioning of a person under section 179 must take place as soon as practicable after the person is detained under subsection (1).

(4) A Customs officer must release a person detained under subsection (1) immediately after the person answers the question asked under section 179 if the officer—

- (a) is satisfied that the person has correctly answered the questions; and
- (b) has no reasonable cause to suspect that the person questioned under that section has—
 - (i) committed an offence under section 234(1) by not complying with section 30 or section 33; or
 - (ii) committed an offence under section 109C(1) of the Crimes Act 1969.
- (5) A Customs officer may continue to detain a person under subsection (1) after the person is questioned under section 179 if Customs officer—
 - (a) is not satisfied that the person has correctly answered a question under section 179; or
 - (b) is not satisfied that the person has given an answer to a question asked under section 179; or
 - (c) has reasonable cause to suspect that the person questioned under that section has—
 - (i) committed an offence under section 234(1) by not complying with section 30 or section 33; or
 - (ii) committed an offence under section 109C(1) of the Crimes Act 1969.
- (6) Despite subsection (2), a person may be detained for a further reasonable period if, and only if, accident, stress of weather, or some other difficulty of transport or special circumstance makes it impossible for a Customs officer to do what is specified in subsection (1) within the 12 hour period specified in subsection (2).
- (7) Reasonable force may be used, if it is necessary, to detain a person under subsection (1).
- (8) In this section, unless the context otherwise requires,—

“detain” in relation to a person, includes to move the person to a Customs place or police station where the person may be, or may continue to be, questioned

“further reasonable period” means a period no longer than is necessary in the circumstances for a Customs officer to do what is specified in subsection (1).

185. Detention of persons committing or about to commit certain offences - (1) A Customs officer and, in the case of paragraph (b), a member of the police may detain a person who, the Customs officer or, if applicable, the member of the police believes on reasonable grounds is committing, or is about to commit, an offence under sections 234 or 246(1)(e) by,—

- (a) if a craft has arrived at a nominated Customs place or a Customs controlled area within that place under section 27, leaving or boarding the craft without the authority of a Customs officer before an inward report is made under section 29 (in contravention of section 27(2)); or
- (b) if the person has arrived in the Cook Islands, not reporting immediately to a Customs officer or a police station (in contravention of section 30(1)); or

- (c) if the person has arrived in the Cook Islands and reported to a Customs officer or a police station under section 30(1), leaving the Customs officer or police station to which he or she reported, despite a Customs officer or, if applicable, a member of the police requiring the person to remain for a reasonable time in order that Customs officer or, if applicable, the member of police might exercise a power under this Act in relation to that person (in contravention of section 30(2)); or
 - (d) if the person is on board a craft that has arrived in the Cook Islands not complying with any Customs direction concerning disembarkation (in contravention of section 31(1)); or
 - (e) having disembarked from a craft that has arrived in the Cook Islands, leaving a Customs controlled area when Customs requires the person to remain there for such reasonable time as is required to enable a Customs officer to exercise a power under this Act in relation to that person (in contravention of section 31(3)); or
 - (f) if the person is required to comply with a direction given under section 37(3), failing to comply with that direction.
- (2) A Customs officer or if applicable, a member of the police may only detain a person under subsection (1) for the purpose of ensuring the person's compliance with 1 or more of the provisions referred to in subsection (1).
- (3) A Customs officer, or, if applicable, a member of the police must release a person detained under subsection (1) immediately after the person has complied with the requirements of the provision in relation to which he or she was detained and any other applicable provision referred to in subsection (1).
- (4) Reasonable force may be used, if necessary, to detain a person under subsection (1).
- (5) A person must not be detained under subsection (1) if a Customs officer or, if applicable, a member of the police believes the reasonable grounds that a person has already committed in offence under section 234 by contravening a provision referred to in subsection (1).
- (6) Nothing in this section prevents a person—
- (a) being detained or further detained under another provision of this Act or under any other enactment if there are lawful grounds for that detention; or
 - (b) being arrested under section 224.
- (7) In this section, unless the context otherwise requires, "detention" includes the delivery of a person to a police station or the custody of a member of the police.

186. Detention for public health or law enforcement purposes - (1) A Customs officer may detain a person who is required to comply with a direction given under section 38 and who fails to comply with that direction.

(2) If a Customs officer has reasonable cause to suspect that a person who is detained under section 183 or 184 or 185 is a person to whom 1 or more of the provisions of section 38 apply, the Customs officer may—

- (a) detain the person under this section as well as the other section; or
- (b) if the detention under the other section has ended or is about to end, further detain the person under this section.

(3) A Customs officer may detain or further detain a person under this section only for the purposes of obtaining the attendance of, or making inquiries of, another officer who is authorised, in respect of a matter specified in section 38(1), to do 1 or more of the following:

- (a) question the person;
- (b) ascertain or determine a matter relating to the status of the person;
- (c) detain the person;
- (d) arrest the person.

(4) A person must not be detained or further detained under this section for a period exceeding the shorter of—

- (a) 4 hours; or
- (b) if the person's detention commenced under section 183 or 184, the maximum period for which the person could, at the time of his or her detention or further detention under subsection (2), have been detained under section 183 or, as the case requires, section 184.

(5) Reasonable force may be used, if necessary, to detain or further detain a person under this section.

(6) Nothing in this section prevents a person—

- (a) being detained or further detained under another provision of this Act or under any other enactment if there are lawful grounds for that detention; or
- (b) being arrested under section 224.

(7) In this section, "detention" includes the delivery of a person to a police station or into the custody of a member of the police.

187. Persons to whom sections 188, 189(1), and 190 apply - Sections 188, 189(1), and 190 apply to—

- (a) a person on board a craft that has arrived in, or is departing from, the Cook Islands; or
- (b) a person in the process of disembarking from, or embarking on to, a craft described in paragraph (a); or
- (c) a person who, having entered into the Cook Islands at a Customs place, remains in that Customs place.

188. Preliminary search of persons by use of aids - (1) A Customs officer or a member of the Police may conduct a preliminary search of a person to whom this section applies, and may detain that person for the purposes of conducting that preliminary search.

(2) A "preliminary search" is a search that—

- (a) involves little or no physical contact between the person conducting the search and the person being searched; and
- (b) is conducted by using an aid or aids such as a dog, or chemical substance, or x-ray or imaging equipment, or some other mechanical, electrical, or electronic device, or other similar aid, but not by any more invasive means.

(3) If, after a preliminary search under subsection (1), a Customs officer or a member of the Police has reasonable cause to suspect that a person has hidden on or about his or her person any thing described in section 189(1)(a), (b), or (c), sections 189 to 191 apply.

189. Searching of persons if reasonable cause to suspect items hidden - (1) A Customs officer or a member of the Police who has reasonable cause to suspect that a person to whom this subsection applies has hidden or about his or her person—

- (a) any dutiable, uncustomed, prohibited or forfeited goods; or
- (b) evidence relating to any such goods; or
- (c) any thing that is or might be evidence of the contravention or possible contravention of this Act—

may cause that person to be detained and searched.

(2) Despite subsection (1), where a Customs officer or a member of the Police has reasonable grounds to believe that—

- (a) a person has within the preceding 24 hours arrived in the Cook Islands at any place other than a Customs place; or
- (b) a person is about to depart from the Cook Islands from any place other than a Customs place,—

and the Customs officer or member of the Police has reasonable cause to believe that the person has hidden on or about his or her person any thing described in paragraph (a), (b), or (c) of subsection (1), the Customs officer or member of the Police may cause that person to be detained and searched.

(3) Despite anything in subsection (1) or (2), where a Customs officer or member of the Police has reasonable cause to believe that a person, other than a person described in subsection (2) or section 187, who is in a Customs place has hidden on or about his or her person anything described in paragraph (a), (b), or (c) of subsection (1), the Customs officer or member of the Police may cause that person to be detained and searched.

(4) Reasonable force may be used if it is necessary to detain and search the person.

(5) Where a person is detained as set out in this section, and there is no suitable searcher available at the place where the search is to take place, the person detained may be taken to another place to be searched.

(6) Any Customs officer or member of the Police who searches a person under this section may require such persons as the officer or member of the Police thinks necessary to assist him or her.

(7) A search of a person may be conducted under this section whether or not that person has earlier been the subject of a preliminary search under.

190. Searching of persons for dangerous items - (1) A Customs officer or member of the Police may immediately detain and search a person to whom this section applies if, and only if, the Customs officer or member of the Police has reasonable grounds to believe that—

- (a) the person has a dangerous item hidden or in clear view on or about his or her person; and
- (b) the item poses a threat to the safety of the officer or member, or any other person; and
- (c) there is a need to act immediately in order to address that threat; and
- (d) a search under section 188 or section 189(1) would expose Customs officer or member of the Police, or any other person, to greater risk from the threat.

(2) If necessary, reasonable force may be used for either or both of the following purposes:

- (a) to detain the person:

(b) to search the person.

(3) To avoid doubt, a search may be conducted under this section whether or not the person has earlier been the subject of a search under section 188 or section 189(1).

(4) A Customs officer or member of the police who undertakes a search under this section must, within 3 working days of the search, give a written report of the search, the circumstances in which it was conducted, and the matters that gave rise to the reasonable grounds to believe required by subsection (1) to—

- (a) in the case of a Customs officer, the Comptroller; and
- (b) in the case of a member of the police, the Commissioner of Police.

191. Seizure of items found - (1) A Customs officer or member of the Police may seize any thing found on or about a person when carrying out a search under section 189(1), (2), or (3) that the Customs officer or member of the Police has reasonable cause to suspect is—

- (a) a thing described in section 189(1)(a), (b), or (c); or
- (b) a dangerous item.

(2) A Customs officer or member of the Police may seize any thing found on or about a person when carrying out a search under section 190 that the Customs officer or member of the Police has reasonable cause to suspect is—

- (a) a dangerous item; or
- (b) a thing described in section 189(1)(a), (b), or (c).
- (c) Reasonable force may be used if it is necessary to seize —
 - (i) a thing described in section 189(1)(a)(b) or (c); or
 - (ii) a dangerous item.

192. Access of Customs officers to Customs controlled area - Subject to section 223 of this Act, Customs may, at any time of the day or night, enter any part of a Customs controlled area and examine goods in that area, and may, for that purpose, enter any other area that it is necessary to pass through.

193. Examination of goods subject to control of Customs - (1) A Customs officer may examine, weigh, analyse or test, or cause to be examined, weighed, analysed, or tested goods subject to the control of Customs or goods that the officer has reasonable cause to suspect are subject to the control of Customs, and may, for that purpose, open or cause to be opened any packages in which the goods are contained or suspected to be contained.

(2) All reasonable expenses incurred by Customs under subsection (1) of this subsection, are a debt due to the Crown by the importer or exporter or the owner of the goods, as the case may be, and are recoverable in the same manner as duty under this Act.

(3) The powers conferred by subsection (1) extend to the examination, weighting, analyzing or testing of a suitcase, pallet, bulk cargo container, or other package.

(4) The examination—

- (a) may include physical or chemical testing, or may be facilitated by any means whatever, including the drilling into, or the dismantling of, the goods; and
- (b) may be facilitated by any means whatever (for example, by a dog, a chemical substance, x-ray or imaging equipment or some other mechanical, electrical or electronic device).

(5) Samples of goods subject to the control of Customs or suspected to be subject to the control of Customs may be taken and used by Customs for the purposes of this section and disposed of in the prescribed manner.

(6) Any sample taken in accordance with subsection (5) must be sufficient for the purpose for which it is taken.

(7) A Customs officer must, subject to section 223, be allowed free access to all lands, buildings, and places, and to all goods in or on any lands, buildings, or places, for the purpose of exercising powers under this section in respect of goods that are, or are suspected to be,—

- (a) subject to the control of Customs; and
- (b) in a Customs-approved secure package or in a package to which a Customs seal has been applied.

(8) Despite subsection (7), a Customs officer must not enter a private dwelling except with the consent of an occupier or owner of that dwelling or under a warrant issued under this Act.

194. Examination of goods no longer subject to control of Customs - (1) This section applies to goods that have ceased to be subject to the control of Customs but that the Comptroller has reasonable grounds to suspect are—

- (a) goods in respect of which an offence against this Act has been committed; or
- (b) goods that are forfeited to the Crown under section 286.

(2) The Comptroller may require a person who has, or who the Comptroller believes has, possession or control of the goods to produce them for inspection by a Customs officer.

(3) A Customs officer may exercise in respect of the goods all the powers conferred by section 193.

(4) A Customs officer may take and retain possession of goods produced under subsection (2) for the purposes of exercising the powers conferred by subsection (3), and may retain possession of the goods until completion of the investigation into the grounds for suspecting that the goods—

- (a) are goods in respect of which an offence against this Act has been committed; or
- (b) are goods that are forfeited to the Crown under section 286.

195. Accounting for goods - The Comptroller may from time to time by notice in writing, require the licensee of a Customs controlled area to—

- (a) account immediately for goods that the Comptroller believes have been entered into that Customs controlled area; and
- (b) produce any documents relating to the movement of goods into or out of that Customs controlled area.

196. Production of goods - A Customs officer may require the licensee of a Customs controlled area to produce to that officer goods that are shown in any record as being within that area.

197. Verification of entries - (1) The Comptroller may require from a person making entry of goods proof by declaration or the production of documents (in addition to any declaration or documents otherwise required by this Act or by regulations made under this Act) of the correctness of the entry and may refuse to deliver the goods or to pass the entry before such proof is provided.

(2) This section extends and applies to entries made under section 106.

(3) Where the Comptroller is not satisfied with the correctness of any entry in relation to any goods, or with any other aspect of the importation or exportation of those goods, as the case may be, he or she may detain the goods for a period that is reasonably necessary to enable the goods to be examined and, if necessary, to cause an investigation to be made, whether in the Cook Islands or elsewhere, into the importation or exportation, as the case may be, of those goods.

198. Securities for payment of duty - (1) The Comptroller may require and take securities of such kinds as may be prescribed for payment of duty.

(2) The Comptroller may, pending the giving of the required security, refuse to pass an entry or to do any other act in relation to any matter in respect of which the security is required.

(3) A security may be required in relation to a particular transaction, or in relation to transactions generally or to a class of transactions, and for such period and amount, and on such conditions as to penalty or otherwise, as the Comptroller may direct.

(4) The security must be in such form as the Comptroller approves.

(5) If the Comptroller is satisfied that the obligations for which any security given in accordance with this section have been fulfilled, the person who gave the security must be released from the conditions of the security as soon as possible.

(6) Subsection (5) is subject to section 127 and 148.

(7) A person who is dissatisfied with a decision of the Comptroller under this section may, within 20 working days after the date on which notice of the decision is given, appeal to a Customs Appeal Authority against that decision.

199. New securities may be required - (1) If at any time the Comptroller is dissatisfied with the sufficiency of any security, he or she may require a new security in place of or in addition to the existing security.

(2) If the new security is not given, the Comptroller may refuse to pass an entry or to do any other act in relation to any matter in respect of which the new security is required.

(3) A person who is dissatisfied with a decision of the Comptroller under this section may, within 20 working day after the date on which notice of the decision is given, appeal to a Customs Appeal Authority against that decision.

200. Written authority of agents - A Customs officer may require a person acting or holding himself or herself out as the agent of another person in any matter relating to this Act to produce a written authority from his or her principal, and such an authority is not produced the officer may refuse to recognize the agency.

201. Audit or examination of records - (1) A Customs officer may at all reasonable times enter any premises or places where records are kept under section 129 and audit or examine those records either in relation to specific transactions or to the adequacy and integrity of the manual or electronic system or systems by which records are created and stored.

(2) For the purposes of subsection (1), a Customs officer has, subject to section 223, full and free access to all lands, buildings and places and to all books, records and documents, whether in the custody or under the control of the licensee, importer, or exporter, or any other person, for the purpose of inspecting any books, records and documents and any property, process or matter that the officer considers—

- (a) necessary or relevant for the purpose of collecting any duty under this Act or for the purpose of carrying out any other function lawfully conferred on the officer; or
- (b) likely to provide any information otherwise required for the purposes of this Act or any of those functions.

(3) The Customs officer may, make extracts from or copies of any such books or documents, at no cost to Customs.

(4) Despite subsection (2) and subsection (3), a Customs officer must not enter any private dwelling except with the consent of an occupier or owner or under a warrant issued under this Act.

202. Requisition to produce documents - (1) Where—

- (a) a Customs officer has reasonable cause to suspect that goods have been unlawfully imported, exported, manufactured, undervalued, entered, removed, or otherwise unlawfully dealt with by any person contrary to this Act or that any person intends to so import, export, manufacture, undervalue, enter, remove, or otherwise deal with any goods; or
- (b) goods have been seized under this Act,—

the Comptroller may, by notice in writing, require that person or any person whom the officer suspects to be or to have been the owner or importer or exporter or manufacturer of those goods, or agent thereof, as the case may be, as and when required, to produce and deliver to that officer or any other specified Customs officer all books of account, invoice-books, or other books, records or documents of account in which any entry or memorandum appears or may be supposed to appear in respect of the purchase, importation, exportation, manufacture, cost or value of, or payment for, the goods and any other goods so imported or exported for, the goods and otherwise dealt within a period of 7 years preceding the date of the notice.

(2) In addition to the requirements of subsection (1), the Comptroller may require the owner or importer or exporter or manufacturer of those goods, or agent thereof, as the case may be, as and when required, to —

- (a) produce for the inspection of the officer or any specified Customs officer, and allow the officer to make copies of or extracts from, any of the documents, books, or records referred to in that subsection; and
- (b) answer any question concerning those documents, books, or records.

203. Further powers in relation to documents - (1) The Comptroller may, by notice in writing, require any person (including any officer employed in or in connection with any Government department, Corporation, or local authority, or any officer employed in or in connection with any bank), as and when required to,—

- (a) produce for inspection by a specified Customs officer any documents or records that the Comptroller considers necessary or relevant to an investigation or audit under this Act:

- (b) allow the specified Customs officer to make copies of or to take extracts from any such documents or records:
 - (c) appear before a specified Customs officer and answer all questions put to him or her concerning any goods or any transactions relating to those goods that are the subject of any such investigation, or concerning the documents or records that are relevant to any such investigation.
- (2) Despite any provision in the Banking Act 2011 relating to secrecy, subsection (1) overrides any such provision.

204. Privilege in respect of confidential communications between legal practitioners and between legal practitioners and their client - (1) Subject to subsection (2), any information or document is, for the purposes of legal professional privilege, privileged from disclosure if—

- (a) it is a confidential communication, whether oral or written passing between—
 - (i) a legal practitioner in his or her professional capacity and another legal practitioner in the capacity; or
 - (ii) a legal practitioner in his or her professional capacity and his or her client—
 whether made directly or indirectly through an agent of either; and
- (b) it is made or brought into existence for the purpose of obtaining or giving legal advice or assistance; and
- (c) it is not made or brought into existence for the purpose of committing or furthering the commission of an illegal or wrongful act.

(2) Where the information or document consists wholly of payments, income, expenditure or financial transactions of a specified person (whether a legal practitioner, his or her client or any other person), it is not privileged disclosure if it is contained in, or comprises the whole or part of, any book, account, statement, or other record prepared or kept by the legal practitioner in connection with a trust account of the legal practitioner within the meaning of Part IV of the Law Practitioner Act 1993-94.

(3) Except as provided in subsection (1), no information or document is, for the purposes of legal professional privilege, privileged from disclosure on the ground that it is a communication passing between one legal practitioner and another legal practitioner or between a legal practitioner and his or her client.

(4) Where a person refuses to disclose any information or document on the ground that it is privileged under this section a Customs officer or that person may apply to the High Court for an order determining whether or not the claim of privilege is valid; and, for the purposes of determining any such application, the High Court judge may request the information or document to be produced to him or her.

(5) For the purposes of this section, the term “legal practitioner” has the meaning assigned to it under the meaning assigned to “practitioner” in section 2 of the Law Practitioners Act 1993-94.

205. Documents in foreign language - Where a document in a foreign language is presented to a Customs officer in relation to the carrying out of any duty or the exercise of any power of Customs under this Act or any other Act, the officer may require the person who presented the document to supply to the officer an English translation of the document prepared by such person as the officer may approve and at the expense of the person who presented it.

206. Comptroller may take possession of and retain documents and records - (1) The Comptroller may take possession of and retain any document or record presented in connection with any entry or required to be produced under this Act.

(2) Where the Comptroller takes possession of a document or record under subsection (1), the Comptroller must, at the request of the person in otherwise entitled to the document or record, provide that person with a copy of the document certified by or on behalf of the Comptroller under the seal of Customs as a true copy.

(3) Every copy so certified is admissible as evidence in all Courts as if it were the original.

207. Copying of documents obtained during search - (1) Where a Customs officer carries out any lawful search, inspection, audit or examination under this Act and has reasonable cause to believe that documents coming into his or her possession during such search, inspection, audit, or examination are evidence of the commission of an offence against this Act, he or she may remove the documents for the purpose of making copies.

(2) Subject to section 208, the documents must, as soon as practicable after copies of the documents have been taken, be returned to the person otherwise entitled to them.

(3) A copy of any such documents certified by or on behalf of the Comptroller under the seal of Customs is admissible in evidence in all Courts as if it were the original.

208. Retention of documents and goods - (1) Where a Customs officer carries out any lawful search, inspection, audit, or examination under this Act, and has reasonable cause to believe that any documents or goods coming into his or her possession during such search, inspection, audit, or examination are evidence of the commission of an offence against this Act, or are intended to be used for the purpose of committing an offence against this Act, the officer may, subject to subsection (4), take possession of and retain the documents or goods.

(2) Where a Customs officer takes possession of a document under subsection (1), he or she must, at the request of the person otherwise entitled to the document, provide that person with a copy of the document certified by or on behalf of the Comptroller under the seal of Customs as a true copy.

(3) Every copy so certified is admissible in evidence in all Courts as if it were the original.

(4) Where a Customs officer takes possession of and retains documents or goods under this section, the following provisions apply:

(a) in any proceedings for an offence relating to the documents or goods, the Court may order, either the hearing or on a subsequent application, that the documents or goods be delivered to the person appearing to the Court to be entitled to them, or that they be otherwise disposed of in such manner and under such conditions as the Court thinks fit:

- (b) a Customs officer may at any time, unless an order has been made under paragraph (a) of this subsection, return the documents or goods to the person from whom they were taken or apply to a High Court judge for order to their disposal; and on any such application the High Court judge may make an order that a Court may make under paragraph (a);
- (c) if proceedings for an offence relating to the goods or documents are brought within a period of 3 months after the date on which possession of the document or goods was taken, any person claiming to be entitled to the goods or documents may, after the expiration of that period, apply to a High Court judge for an order that they be delivered to that person; and on any such application, the High Court judge may adjourn the application, on such terms as he or she thinks fit, for proceedings to be brought, or may make any order that a Court may make under paragraph (a).

(5) Where a person is convicted in proceedings for an offence relating to documents or goods to which this section applies, and an order is made under this section, the operation of the order is suspended—

- (a) in any case until the expiration of the time prescribed by Part II of the Judicature Act 1980-1981 or, as the case may require, the time prescribed by Part IV of the Criminal Procedures Act 1980-1981 for the filing of notice of appeal or of an application for leave to appeal; and
- (b) where a notice of appeal is filed within time so prescribed, until the determination of the appeal; and
- (c) where an application for leave to appeal is filed within the time so prescribed, until the application is determined and, where leave of appeal is granted, until the determination of the appeal.

(6) Where the operation of any such order is suspended until the determination of the appeal, the Court determining the appeal may by order annul or vary the order made under this section; and that order, if annulled does not take effect, and, if varied, takes effect as so varied.

209. Detention of goods suspected to be tainted property - A Customs officer may, without warrant, seize and detain goods if—

- (a) the goods are in the Cook Islands and he or she is satisfied that they either—
 - (i) are being, or are intended to be, exported from the Cook Islands; or
 - (ii) are being, or have been, imported into the Cook Islands; and
- (b) the goods came to his or her attention, or into his or her possession, during a search, inspection, audit, or examination under—
 - (i) this Act; or
 - (ii) Part 6 of the Proceeds of Crime Act 2003 (which relates to reporting of imports and exports of cash); and
- (c) he or she has good cause to suspect that the goods are tainted property (as defined in section 3(1) of the Proceeds of Crime Act 2003).

210. Return of cash necessary to satisfy essential human needs - (1) The power to detain goods under section 209 does not extend to, and the Customs must if practicable return immediately, cash seized under section 209 if the Customs is satisfied that the cash is (or that things for which it might be exchanged are) necessary to satisfy essential human needs—

- (a) of (or of a dependant of) an individual from whom the cash has been seized; and
- (b) arising on, or within 7 days after, the date on which detention would otherwise be effected.

(2) Nothing in subsection (1) requires the Customs to return any cash that the Customs is satisfied is not necessary for the purpose specified in that subsection.

(3) If the 7-day period referred to in section 212(1)(a) is extended under section 213, subsection (1) applies to the extension, and the reference in subsection (1)(b) to 7 days must be read as a reference to the number of days (not exceeding 21) of that 7-day period as extended.

211. Further provisions about detention under section 196 - (1) Reasonable force may be used if it is necessary for any of the following purposes:

- (a) to seize goods under section 209;
- (b) to detain goods under section 209.

(2) If the person from whom goods have been seized and detained under section 209 is identified but is not present when the seizure and detention occurs (for example, because the goods concerned are in mail or cargo or in unaccompanied baggage), the Customs must make all reasonable efforts to notify that person of the detention and seizure as soon as practicable.

(3) Goods detained under section 209 must be taken to such place of security as a Customs officer directs, and there detained, unless section 214 applies.

(4) Nothing in section 209 limits or affects powers under the following enactments:

- (a) the rest of this Act (for example, Part 16);
- (b) Financial Transactions Reporting Act 2004;
- (c) Mutual Assistance in Criminal Matters Act 2003;
- (d) Proceeds of Crime Act 2003;
- (e) Terrorism Suppression Act 2004.

212. Return of goods detained under section 209 - (1) In this section, “investigation period”, in relation to goods seized and detained under section 209,—

- (a) means the period of 7 days after the date on which the goods were seized and detained; and
- (b) includes any extension of that period granted by the High Court under section 213.

(2) Goods seized and detained under section 209 must be returned to the person from whom they were seized as soon as practicable after whichever of the following occurs first:

- (a) the completion of all relevant investigations, if they show that the goods are not tainted property;
- (b) the expiry of the investigation period.

(3) However, the Customs need not return the goods as provided in subsection (2), and may continue to detain them until the relevant proceedings or requests (including any resulting applications) are determined if, on or before the expiry of the investigation period,—

- (a) an information is laid in respect of the relevant serious offence (as defined in section 3(1) of the Proceeds of Crime Act 2003); or
- (b) a foreign country makes a request to the Attorney-General under any of the following sections of the Mutual Assistance in Criminal Matters Act 2003—

- (i) section 75 (which relates to registration of foreign restraining orders);
- (ii) section 63 (which relates to the issue of a restraining order).

213. Extension of 7-day period in section 212(1)(a) - (1) The 7-day period in section 212(1)(a) may be extended (once only) by order of the High Court for a reasonable period up to a further 14 days if, on an application for the purpose made before the expiry of that 7-day period, that Court is satisfied—

- (a) that the good cause to suspect required by section 209(c) exists; and
- (b) that the extension to be granted is necessary to enable investigations in or outside the Cook Islands in relation to the goods to be completed.

(2) The application must be made in writing and served on the person from whom the goods were seized (if that person can be identified and located), and must include the following particulars:

- (a) a description of the goods detained;
- (b) the date on which the detention commenced;
- (c) a statement of the facts supporting the good cause to suspect required by section 209(c);
- (d) a statement of reasons why the extension sought is necessary to enable investigations in or outside the Cook Islands in relation to the goods to be completed.

(3) The person from whom the goods were seized is entitled to appear and be heard on the application.

(4) The Customs must make all reasonable efforts to notify the person from whom the goods were seized, at least 24 hours before the hearing of the application, of the time and place of that hearing.

214. Custody of certain goods detained under section 209 - (1) If goods detained under section 209 are a craft, vehicle, or animal, a Customs officer may leave those goods in the custody of either—

- (a) the person from whom the goods have been seized; or
- (b) any other person authorised by the Customs officer and who consents to having such custody.

(2) Every person who has the custody of goods under subsection (1) must, until a final decision is made under section 212 as to whether or not they are to be returned, hold them in safe-keeping, without charge to the Crown and in accordance with any reasonable conditions that may be imposed by the Customs.

(3) A person to whom subsection (2) applies must also—

- (a) make the goods available to a Customs officer on request; and
- (b) not alter, or dispose of, the goods, or remove them from the Cook Islands, unless he or she is authorised to do so by a Customs officer; and
- (c) return the goods on demand to the custody of the Customs.

215. Search warrants - (1) Any High Court Judge, Justice of the Peace, or Registrar may issue a search warrant in the prescribed form if he or she is satisfied, on an application by a Customs officer in writing made on oath, that there are reasonable grounds to believe that there is in or on any place or thing—

- (a) any thing that there are reasonable grounds to believe may be evidence of the commission of an offence against this Act or any regulations made under this Act; or
- (b) any thing that there are reasonable grounds to believe is intended to be used for the purpose of committing an offence against this Act or any regulations made under this Act; or
- (c) any thing that is liable to seizure under this Act.

(2) The Customs officer, when applying for a warrant must, having made reasonable enquiries, disclose on the application details of any other applications that the Customs officer knows of the place or thing specified, the offence or offences alleged, and the result of such application or applications.

(3) Every search warrant must be—

- (a) directed to and executed by a designated Customs officer; or
- (b) directed to Customs officers generally and be executed by a Customs officer or Customs officers.

(4) Any warrant may be issued subject to such reasonable conditions as the issuer specifies in the warrant.

216. Entry and search under warrant - (1) Every search warrant authorises the Customs officer executing the warrant—

- (a) to enter and search the place or thing on one occasion within 10 working days of the date of issue of the warrant at any time that is reasonable in the circumstances, but subject to any conditions imposed by the issuer under section 215(4); and
- (b) to use such assistance as is reasonable in the circumstances; and
- (c) to use such force for making entry (whether by breaking open doors or otherwise) and for breaking open any thing as is reasonable in the circumstances and for preventing the removal from the premises of any thing as is reasonable in the circumstances.

(2) Every search warrant authorises the officer executing the warrant to search for and seize any thing referred to in section 215(1) and, while on the premises under the warrant, to seize either or both of the following:

- (a) any other thing that the officer finds and has reasonable cause to suspect may be evidence of the commission of an offence in respect of which that officer could have obtained a warrant under section 215(1);
 - (b) any dangerous item in the circumstances described in section 217(2).
- (3) Every search warrant authorises the officer executing it—
- (a) to detain a person who is at the place referred to in the warrant when the officer arrives at that place, or who arrives at that place when the officer is executing the warrant, until the officer is satisfied that the person is not connected with the thing referred to in the warrant; and
 - (b) to search a person who is at the place referred to in the warrant when the officer arrives at that place, or who arrives at that place while the officer is executing the warrant if, at any time while executing the warrant, the officer reasonably believes that the thing referred to in the warrant may be on the person's body.

(4) A person who is at the place referred to in the warrant when the officer executing the warrant arrives at that place, or who arrives at that place while the officer is executing the warrant, must remain at that place until the earlier of the following events:

- (a) the search of that place is completed; or
- (b) the officer, being satisfied that the person is not connected with the thing referred to in the warrant, permits the person to leave.

(5) A person who is being searched under subsection (3)(b) must remain at the place where he or she is being searched until the search is completed.

(6) A Customs officer or member of the Police who has reasonable cause to suspect that a person has by failing to comply with subsection (4) or (5) committed an offence against section 243 may under section 224(1) or (2) arrest that person without warrant while that cause to suspect continues and before the end of the seventh day after the date on which it arose.

(7) No person may be detained under subsection (3)(a) or (b) for a period of time that is unreasonable.

(8) Reasonable force may be used if it is necessary for either of both of the following purposes:

- (a) to detain a person under subsection (3)(a);
- (b) to search a person under subsection (3)(b).

(9) Where there is no suitable searcher available at the place where the search is to take place, the person to be searched may be taken to another place to be searched.

(10) A Customs officer or member of the Police may seize any thing found in carrying out the search of the person that the Customs officer or member of the Police has reasonable cause to believe is a thing referred to in the warrant, and reasonable force may be used to seize the thing.

(11) Every person called upon to assist the officer executing the warrant has, for that purpose, the powers referred to in subsections (1)(c) and (2).

217. Searching of persons for dangerous items when executing search warrant - (1) This section applies to any person who is at the place referred to in the search warrant when the Customs officer arrives at that place, or who arrives at that place when the officer is executing the warrant.

(2) A Customs officer may immediately detain and search a person to whom this section applies for dangerous items, and may seize such items under section 216(2) if, and only if, the officer has reasonable grounds to believe that—

- (a) the person has a dangerous item hidden or in clear view on or about his or her person; and
- (b) the item poses a threat to the safety of the officer or any other person; and
- (c) there is a need to act immediately in order to address that threat.

(3) If necessary, reasonable force may be used for 1 or more of the following purposes:

- (a) to detain the person;
- (b) to search the person;
- (c) to seize any dangerous item found in carrying out a search under subsection (2).

(4) To avoid doubt, a search may be conducted under this section whether or not the person has earlier been the subject of a search under section 216.

(5) A Customs officer who undertakes a search under this section must, within 3 working days of the search, give the Comptroller a written report of the search, the circumstances in which it was conducted, and the matters that gave rise to the reasonable grounds to believe required by subsection (2).

218. Detention of dangerous items - (1) A Customs officer may detain goods that he or she seizes in the course of exercising a power of search under section 216 or 217(2), if he or she believes on reasonable grounds that the goods are dangerous items as defined in section 4(1).

(2) If a Customs officer detains goods under subsection (1), he or she must—

- (a) as soon as practicable, deliver those goods into the custody of the Police; or
- (b) comply with section 220 and retain those goods if the goods may be required for a proceeding under this Act.

(3) Once goods have been delivered under subsection (2) responsibility for them passes from Customs to the Police.

(4) Section 97 of the Criminal Procedure Act 1980-1981 applies with any necessary modification to goods detained under subsection (1).

219. Search warrant to be produced - (1) Every Customs officer executing a search warrant must produce it for inspection upon initial entry and in response to any reasonable request made subsequently and, when requested by or on behalf of the owner or occupier, must provide a copy of the warrant no later than 5 working days after the making of the request.

(2) Subject to subsection (3), if the owner or occupier of the place being searched or the owner of the thing being searched, as the case may be, is not present at the time of the search, the Customs officer executing the warrant must leave in a prominent position at the place being searched or attached to the thing searched, as the case may be, a written notice stating the date and time of the execution of the warrant and the name of the officer in charge of the search.

(3) Where the officer executing the warrant believes that a notice under subsection (2), would unduly prejudice subsequent investigations, that officer may refrain from leaving such notice and, in that event, must, within 5 working days apply to a Judge or a Justice of the Peace for confirmation of his or her decision.

(4) If the Court refuses to confirm the decision, the officer who executed the warrant must immediately notify, or cause to be notified, the owner or occupier of the place searched or the owner of the thing searched, as the case may be, of the particulars referred to in subsection (2).

220. Duty to inform owner where things seized - (1) Except in any case to which section 219(3) applies and continues to apply following a ruling under section 219(3) or unless a Judge because of exceptional circumstances otherwise orders, the person executing the warrant must, within 5 working days after the seizure of any thing inform the owner or occupier of the place searched or the owner of the thing searched of the fact that anything has been seized and of the place from where it was seized.

(2) The Customs officer executing the warrant must inform the owner or occupier by—

- (a) delivering to him or her a written notice containing such information; or
- (b) leaving such a notice in a prominent position at the place searched or attached to the thing searched, as the case may be; or
- (c) by sending such a notice to the owner or occupier by registered mail; or

- (d) in such other manner as a Judge may direct in any particular case.
- (3) A person affected by the execution of a search warrant may apply to a Judge for an order for the disclosure of the application for the warrant, and any documents submitted in support of the application, and the Judge may, if satisfied that the disclosure of the information will not prejudice the safety of any person, order the disclosure of the whole or any part of the application and supporting documents.

221. Emergency warrants - (1) In any case where a High Court judge, Justice of the Peace or a Registrar (not being a Police officer) is satisfied, on an application made by a Customs officer, that circumstances exist that would justify the grant of a search warrant under section 215, but the urgency of the situation requires that the search should begin before a warrant under that section could with all practicable diligence be obtained, the High Court judge, Justice of the Peace or any Registrar (not being a Police officer) may, orally or in writing, grant an emergency warrant to Customs officer making the application to search for and seize the thing that is believed to be in or on a particular place, premises, or thing.

(2) Any application for an emergency warrant may be made orally, but otherwise every such application must comply with the requirements of section 215.

(3) The Customs officer making the application must, at the time of the making the application, make a note in writing of the particulars of the application.

(4) Where the High Court judge, Justice of the Peace or the Registrar grants the application for an emergency warrant, he or she must immediately make a note in writing of the particulars of the application. The note must be filed in the High Court Registry nearest to where the application is made, and is, for the purposes of section 215(1), deemed to be an application under that section.

(5) Every Customs officer executing an emergency warrant must produce the note made in accordance with subsection (3) for inspection upon initial entry and in response to any reasonable request thereafter and, when requested, must provide a copy of the note no later than 5 working days after the making of the request.

(6) The provisions of sections 216, 219(2) to (4) and 220, so far as they are applicable and with necessary modifications, apply to emergency warrants in the same manner as they apply to search warrants.

(7) Every emergency warrant remains valid for 12 hours from the time when the authorisation is given, and then expires.

(8) As soon as practicable after an emergency warrant has expired, the Customs officer who applied for it, or, if the officer is not able to do so, another Customs officer must provide a written report, in the prescribed form, to the High Court judge, Justice of the Peace or the Registrar who granted the emergency warrant setting the manner in which the emergency warrant has been executed and the results obtained by the execution of the warrant.

222. Use of aids by Customs officer - (1) In exercising any power of boarding, entry, examination, or search conferred by this Act, a Customs officer or any member of the Police may have with him or her, and use for the purposes of searching, a dog, a chemical substance, x-ray or imaging equipment, or some other mechanical, electrical or electronic device.

(2) Nothing in this section applies to a search warrant carried out on residential premises except under a warrant issued under section 215 or 221.

223. Conditions applying to entry of buildings - Despite anything in this Act, every provision of this Act that confers on a Customs officer the power to enter any building, whether under the authority of a warrant or otherwise is subject to the following conditions:

- (a) reasonable notice of the intention to enter must be given except where it would frustrate the purpose of the entry;
- (b) entry must be made at a time that is reasonable in the particular circumstance except where it would frustrate the purpose of the entry;
- (c) identification must be produced on initial entry and if requested at any subsequent time;
- (d) the authority for the entry and the purpose of the entry must be clearly stated to the owner or occupier of the building if he or she is present.

224. Arrest of suspected offenders - (1) A Customs officer who has reasonable cause to suspect that a person has committed, is committing, or is attempting to commit, or is otherwise concerned in the commission of, an offence against this Act punishable by imprisonment, or an offence against section 268, may, while that cause to suspect continues and before the end of the seventh day after the date on which it arose, arrest that person without warrant.

(2) A Customs officer who has reasonable cause to suspect that a person has carried some other person into The Cook Islands on a craft, and that the carriage of the other person into The Cook Islands on the craft constituted an offence against section 109 of the Crimes Act 1969 (which makes it an offence to smuggle unauthorised migrants) of the Crimes Act 1969 may, while that cause to suspect continues and before the end of the seventh day after the date on which it arose, and on the craft or elsewhere, arrest the person without warrant.

(3) A constable who has reasonable cause to suspect that a person has committed, is committing, or is attempting to commit, or is otherwise concerned in the commission of, an offence against section 229, 243, 268, or 270 may, while that cause to suspect continues and before the end of the seventh day after the date on which it arose, arrest that person without warrant.

(4) Where a Customs officer arrests a person under a power conferred by this section, the officer must, unless the person is sooner released, as soon as practicable call a constable to his or her aid and deliver the arrested person into the custody of that constable.

225. Protection of persons acting under authority - Neither the Crown, its Ministers, the Comptroller, a Customs officer, a member of the Police, a member of the Armed Forces, nor an authorised person is liable for the loss of or damage to any document, goods, vehicle or craft occasioned by anything done or omitted to be done, or purporting to have been done by a Customs officer, member of the Police, member of the Armed Forces, or authorised person in the exercise of any power conferred on him or her by this Act unless he or she has not acted in good faith or has acted without reasonable care.

226. Seizure and detention of dangerous goods - (1) A Customs officer may seize and detain goods that are presented or located in the course of exercising any power of inspection, search or examination under this Act, if he or she has cause to suspect on reasonable grounds that the goods—

- (a) are dangerous goods that may not be lawfully carried on an aircraft; and
- (b) are proposed to be carried by an operator.

(2) If a Customs officer detains goods under subsection (1), he or she must, as soon as practicable, deliver those goods into the custody of the Director of Civil Aviation.

(3) Once goods have been delivered under subsection (2), responsibility for them passes from Customs to the Director of Civil Aviation.

(4) In this section—

“dangerous goods” means articles or substances defined as dangerous goods in section 2 of the Aviation Security Act 2008

“Director of Civil Aviation” means the person appointed in accordance with section 8 of the Aviation Security Act 2008.

“Operator” has the same meaning as in section 3 of the Civil Aviation Act 2002

227. Unlawful travel document - (1) In this section—

“false”, in relation to a travel document, means that the travel document contains information purporting to relate to the person to whom it was issued (being information supplied by or on behalf of the person as part of or in connection with the person’s application for the document) that—

- (a) is false; or
- (b) relates in fact to some other person

“forged”, in relation to a travel document, means that the travel document—

- (a) has not been issued by the government by which it purports to have been issued; or
- (b) has been altered without authority

“misused” in relation to a travel document, means that the travel document has been, is being, or is intended to be used for the purposes of identification by a person who is not the person in respect of whom the document was issued

“travel document” means any document that is or purports to be—

- (a) a permit within the meaning of the Entry, Residence and Departure Act 1971-1972; or
- (b) a passport (within the meaning of that Act) that has been issued by the government of any country; or
- (c) a certificate of identity that has been issued by the government of any country; or
- (d) a refugee travel document that has been issued by the government of any country

“unlawful travel document” means—

- (a) a travel document that is false, forged, or misused; and
- (b) includes any item involved in the production of a document referred to in paragraph (a) or in the unauthorised alteration of a travel document.

(2) A Customs officer may retain or seize any document presented for inspection if a Customs officer has reasonable cause to suspect that the document is an unlawful travel document.

(3) A Customs officer may seize any documents found in the course of a search or examination under this Act if a Customs officer has reasonable cause to suspect that the documents are unlawful travel documents.

(4) Sections 25, 172, 173, 177, 178, 183, and 189 must each be read as if unlawful travel documents were prohibited goods.

(5) Any documents or goods retained or seized under this section must be dealt with in accordance with section 228.

(6) Sections 228(2) to (5) apply with all necessary modifications to any documents or goods retained or seized under this section.

228. Seizure and detention of goods suspected to be certain risk goods or evidence of commission of certain offences - (1) A Customs officer may seize and detain goods or documents that are presented or located in the course of exercising any power of inspection, search, or examination under this Act, if he or she has cause to suspect on reasonable grounds that the goods—

- (a) are regulated articles (within the meaning of the Biosecurity Act 2008) for which no biosecurity clearance has been given under that Act; or
- (b) are evidence of the commission of 1 or more offences under 1 or more of the following enactments:
 - (i) section 109 of the Crimes Act 1969;
 - (ii) Part 3 of the Marine Resources Act 2005.

(2) A Customs officer who detains goods under subsection (1) must, as soon as practicable, deliver those goods into the custody of the appropriate person specified in subsection (4).

(3) Once goods have been delivered to a person under subsection (2), responsibility for those goods passes to that person.

(4) The appropriate person referred to in subsection (2) is—

- (a) if the Customs officer believes that subsection (1)(b)(i) (ii), (iv), or (vi) applies to the goods, a member of Police; and
- (b) if the Customs officer believes that another provision of subsection (1) applies to the goods, an appropriately authorised officer who holds office under the Act specified in that provision or is employed by the department of Crown that administers the Act.

(5) Section 97 of the Criminal Procedure Act 1980-1981 applies with any necessary modification to goods detained under subsection (1).

Part 15

Offences and Penalties

Offences in relation to Customs

229. Threatening or resisting Customs officer - (1) Every person commits an offence who—

- (a) threatens or assaults; or
- (b) by force, resists or intentionally obstructs or intimidates—

any Customs officer in the execution of his or her duties or a person acting in the officer's aid.

(2) Every person who commits an offence against this section is liable on conviction to imprisonment for a term not exceeding 2 years or to a fine not exceeding \$5,000.

230. Obstructing Customs officer or interfering with Customs property - (1) Every person commits an offence who—

- (a) otherwise than by force intentionally obstructs any Customs officer or authorised person acting in execution of his or her duties; or
- (b) intentionally interferes with any equipment, vehicle, craft, dog, communications system, or other aid, used or intended for use, by Customs; or
- (c) does any act with the intention of impairing the effectiveness of any equipment, vehicle, craft, dog, communications system, or other aid used, or intended for use, by Customs.

(2) Every person who commits an offence against this section is liable on conviction to imprisonment for a term not exceeding 5 years or to a fine not exceeding \$20,000.

231. False allegation or report to Customs officer - (1) Every person commits an offence who,—

- (a) contrary to the fact and without a belief in the truth of the statement, makes or causes to be made to a Customs officer a written or verbal statement alleging that an offence has been committed; or
- (b) with the intention of causing wasteful deployment, or of diverting deployment, of the Customs personnel or resources, or being reckless as to that result,—
 - (i) makes a statement to any person that gives rise to serious apprehension for the person's own safety or the safety of any person or property, knowing that the statement is false; or
 - (ii) behaves in a manner that is likely to give rise to such apprehension, knowing that such apprehension would be groundless.

(2) Every person who commits an offence against this section is liable on conviction to imprisonment for a term not exceeding 3 months or to a fine not exceeding \$2,000.

232. Personation of a Customs officer - (1) Every person commits an offence who—

- (a) not being a Customs officer or authorised person for the purposes of this Act, by words, conduct, or demeanour pretends to be a Customs officer or an authorised person, or wears or uses the uniform, name, designation or description of a Customs officer or authorised person; or
- (b) without authority represents any craft, vehicle, or other conveyance as being in the service of Customs.

(2) Every person who commits an offence against this section is liable on conviction to imprisonment for a term not exceeding 5 years or to a fine not exceeding \$20,000.

233. Counterfeit seals or marks - (1) Every person commits an offence who, without lawful authority or excuse, has in his or her possession, or makes, or uses any counterfeit, seal, stamp, marking, substance, or device in imitation of or closely resembling any seal, stamp, marking, substance, or device used by Customs for the purposes of this Act.

(2) Every person who commits an offence against this section is liable on conviction—

- (a) in the case of an individual, to a fine not exceeding \$30,000;
- (b) in the case of a body corporate, to a fine not exceeding \$50,000.

234. Obligations of persons arriving in or departing from the Cook Islands - (1) Every person commits an offence who wilfully fails to comply with any requirement imposed on that person by or under any of sections 30 to 38 (other than section 36).

(2) Every person who commits an offence against this section is liable on conviction to a fine not exceeding \$10,000.

235. Unauthorised presence in certain Customs controlled areas - (1) Every person commits an offence who, without the permission of a Customs officer, enters into, or remains in when directed by a Customs officer to leave, a Customs controlled area licensed for—

- (a) the temporary holding of imported goods for the purposes of the examination of those goods under section 193 (including the holding of the goods while they are awaiting examination); or
- (b) the disembarkation, embarkation, or processing of persons arriving in or departing from the Cook Islands;
- (c) the processing of craft arriving in or departing from the Cook Islands or the loading or unloading of goods onto or from such craft—

when that area is being, or is about to be, used for any of the purposes for it is licensed.

(2) Every person who commits an offence against this section is liable on conviction to a fine not exceeding \$3,000.

236. Unauthorised access to or improper use of Customs computerised entry processing system - (1) Every person commits an offence who—

- (a) knowingly and without lawful authority by any means gains access to or attempts to gain access to any Customs computerised entry processing system; or
- (b) having lawful access to any Customs computerised entry processing system, knowingly uses or discloses information obtained from such a computer system for a purpose that is not authorised; or
- (c) knowing that he or she is not authorised to do so, receives information obtained from any Customs computerised entry processing system and, uses discloses, publishes, or otherwise disseminates such information.

(2) Every person who commits an offence against this section is liable on conviction—

- (a) in the case of an individual to imprisonment for a term not exceeding 2 years or to a fine not exceeding \$30,000;
- (b) in the case of a body corporate, to a fine not exceeding \$80,000.

237. Interference with Customs computerised entry processing system - (1) Every person commits an offence who—

- (a) by any means knowingly falsifies any record or information stored in any Customs computerised entry processing system; or

- (b) knowingly damages or impairs any Customs computerised entry processing system; or
- (c) knowingly damages or impairs any duplicate tape or disc or other medium on which any information obtained from a Customs computerised entry processing system is held or stored otherwise than with the permission of the Comptroller.

(2) Every person who commits an offence against this section is liable on conviction to imprisonment for a term not exceeding 3 years or to a fine not exceeding \$30,000.

238. Offences in relation to security of, or unauthorised use of, unique user identifiers - (1) A registered user of a Customs computerised entry processing system who fails to comply with or acts in contravention of any condition imposed by the Comptroller relating to the security of that registered user's user identifier commits an offence.

(2) A person who—

- (a) not being a registered user, uses a unique user identifier; or
- (b) being a registered user, uses the unique user identifier of any other registered user—

to authenticate a transmission of information to Customs computerised entry processing system commits an offence.

(3) Every person who commits an offence against this section is liable on conviction to a fine not exceeding \$10,000.

Offences in relation to Customs officers' powers

239. Failure to answer questions - (1) Every person commits an offence who, when required under this Act to answer any question put to that person,—

- (a) without reasonable excuse, fails or refuses to answer it; or
- (b) gives an incorrect answer.

(2) It is a defence to a prosecution for an offence against this section if the person provides that he or she did not, when required to answer the question, have the information required to answer the question in his or her knowledge, possession, or control or honestly and reasonably believed that the answer he or she gave was, in all the circumstances, correct at that time.

(3) It is not a reasonable excuse for the purposes of subsection (1)(a), if a person fails or refuses to answer a question on the grounds that to answer the question would or might incriminate or tend to incriminate that person.

(4) Every person who commits an offence against this section is liable on conviction—

- (a) in the case of an individual, to a fine not exceeding \$3,000;
- (b) in the case of a body corporate, to a fine not exceeding \$5,000.

240. Failure to produce evidence of identity, entitlement to travel or other matters - (1) Every person commits an offence who fails without reasonable excuse to comply with a demand made under section 181 or 182.

(2) Every person who commits an offence against this section is liable on conviction to a fine not exceeding \$5,000.

241. Failure to produce or account for goods - (1) Every person commits an offence who fails or refuses to produce or account for any goods when required to do so under section 194 or 195 or section 196.

(2) It is a defence to a prosecution for an offence against this section if the person proves that he or she did not have possession or control of the goods or was otherwise unable, for good reason, to comply with the Comptroller's requirements.

(3) Every person who commits an offence against this section is liable on conviction to a fine not exceeding \$20,000.

242. Failure to comply with requisition - (1) Every person commits an offence who fails or refuses to comply with a requirement of the Comptroller under section 202 or section 203.

(2) It is a defence to a prosecution for an offence against this section, if the defendant proves that he or she did not have possession or control of the documents or information or did not have knowledge of the relevant documents, books, or records.

(3) Every person who commits an offence against this section is liable on conviction—

(a) in the case of an individual, to a fine not exceeding \$50,000;

(b) in the case of a body corporate, to a fine not exceeding \$80,000.

243. Failure or refusal to remain at place - (1) A person commits an offence who—

(a) fails or refuses to remain at the place that is being searched under section 216(1)(a) until the earlier of the events specified in section 216(4)(a) and (b); or

(b) fails or refuses to remain at the place where that person is being searched under section 216(3)(b) until that search is completed.

(2) Every person who commits an offence against this section is liable on conviction to a term of imprisonment not exceeding 2 years, or to a fine not exceeding \$50,000 or both.

244. Use of area without licence - (1) Every person who contravenes section 13 commits an offence.

(2) Every person who commits an offence against this section is liable on conviction—

(a) in the case of an individual to a fine not exceeding \$50,000;

(b) in the case of a body corporate to a fine not exceeding \$100,000.

245. Failure to comply with conditions of licence - (1) Every person commits an offence who fails to comply with or acts in contravention of, any term, condition, or restriction subject to which a licence has been granted under section 15.

(2) Every person who commits an offence against this section is liable on conviction—

(a) in the case of an individual to a fine not exceeding \$50,000;

(b) in the case of a body corporate, to a fine not exceeding \$100,000.

Offences in relation to arrival and departure of craft and persons

246. Offences in relation to arrival of craft - (1) Every person commits an offence who—

- (a) being the person in charge of any craft, fails to comply with any of the following requirements in section 24(1) (which relates to advice of arrival):
 - (i) to give advance notice of 1 or more of the matters prescribed; or
 - (ii) to give advance notice in the form and manner approved in writing by the Comptroller; or
 - (iii) to give advance notice within the time prescribed; or
 - (iv) to proceed to a Customs place; or
 - (v) to proceed as directed by a Customs officer; or
- (b) being the person in charge of, or the owner of, or a member of the crew of, or a passenger on, any craft—
 - (i) refuses to answer any question put to that person by a Customs officer under section 25(2)(a) (which relates to a requirement to answer questions) or knowingly gives a false answer to the question; or
 - (ii) fails to comply with any request made under section 25(2)(b); or
- (c) being the master of a ship fails to comply with any direction of a Customs officer under section 26(1) or (4) (which relates to the bringing to of a ship) or fails to comply with section 26(3); or
- (d) being the person in charge of any craft, fails to comply with section 27(1) (which relates to the arrival of craft at a nominated Customs place only); or
- (e) being a member of the crew of, or a passenger on, any craft, acts in contravention of section 27(2); or
- (f) being a person in charge of any craft, fails to comply with, or acts in contravention of, section 28(5) (which relates to craft arriving at a place other than a nominated Customs place); or
- (g) being a member of the crew of, or a passenger on, any craft, acts in contravention of section 28(6) or (7); or
- (h) being the person in charge of or the owner of any craft—
 - (i) fails to comply with section 29(2)(a) (which relates to inward reports); or
 - (ii) fails to obey a Customs direction given under section 29(2)(b).

(2) Every person who commits an offence against subsection (1)(a), (c), or (d) is liable on conviction—

- (a) in the case of an individual to imprisonment for a term not exceeding 2 years or to a fine not exceeding \$50,000;
- (b) in the case of a body corporate, to a fine not exceeding \$100,000.

(3) Every person who commits an offence against subsection (1)(b) is liable on conviction—

- (a) in the case of an individual to a fine not exceeding \$30,000;
- (b) in the case of a body corporate to a fine not exceeding \$50,000.

(4) Every person who commits an offence against subsection (1)(e), (f), (g), or (h) is liable on conviction to a fine not exceeding \$50,000.

247. Offences in relation to inward report - (1) If—

- (a) an inward report delivered under section 29 is erroneous, misleading or defective in any material particular; or
- (b) a document delivered in support of the report is not genuine or is erroneous or misleading,—

the person in charge of the craft and the owner of the craft each commits an offence.

(2) Every person who commits an offence against this section is liable on conviction—

- (a) in the case of an individual to a fine not exceeding \$30,000;
- (b) in the case of a body corporate to a fine not exceeding \$50,000.

248. Offences in relation to departure of craft - (1) Every person commits an offence who—

- (a) being the person in charge of any craft, contravenes section 39 (which relates to clearance of a craft); or
- (b) being the person in charge of any craft,—
 - (i) fails to comply with section 40(a) (which relates to outward reports); or
 - (ii) refuses to answer any question put to that person by a Customs officer under section 40(b) or knowingly gives a false answer to the question; or
 - (iii) fails to produce any documents required by a Customs officer under section 40(c); or
- (c) being a person in charge of or a member of the crew, of any craft fails to comply with section 41 (which relates to boarding of outward craft); or
- (d) being a person in charge of any craft, fails to comply with a demand made by a Customs officer under section 42 (which relates to the production of a certificate of clearance) or refuses to answer any question put to that person under that section or knowingly gives a false answer to the question; or
- (e) being a person in charge of any craft, acts in contravention of section 43 (which relates to the departure of craft only from a Customs place).

(2) Every person who commits an offence against subsection (1) (a), (c), or (e) is liable on conviction to imprisonment for a term not exceeding 2 years or to a fine not exceeding \$30,000.

(3) Every person who commits an offence against subsection (1)(b) or (d) is liable on conviction to a fine not exceeding \$20,000.

249. Offences in relation to outward report - (1) If—

- (a) an outward report delivered under section 40 is erroneous, misleading or defective in any material particular; or
- (b) any document delivered in support of the report is not genuine or is erroneous or misleading—

the person in charge of the craft and the owner of the craft each commits an offence.

(2) Every person who commits an offence against this section is liable on conviction—

- (a) in the case of an individual, to a fine not exceeding \$30,000;
- (b) in the case of a body corporate, to a fine not exceeding \$50,000.

250. Failure to comply with requirement to cease using electronic communication device -

(1) Every person commits an offence who fails to comply with any requirement imposed on that person by or under section 36(3).

(2) Every person who commits an offence against this section is liable on conviction to a fine not exceeding \$10,000.

251. Defences - It is a defence to any prosecution for an offence against sections 246 to 250 if the defendant proves—

- (a) that, in any case where it is alleged that anything required to be done was not done, the defendant took all reasonable steps to ensure that it was done; or
- (b) that, in any case where it is alleged that anything unlawful was done, the defendant took all reasonable steps to ensure that it was not done.

Other offences

252. Adapting craft for smuggling - (1) If any craft comes to or is found within the Cook Islands having—

- (a) any part or place adapted for the purpose of concealing goods or persons; or
- (b) any hole, pipe, or device adapted for the purpose of concealing goods or persons—

the person in charge and the owner of the craft each commits an offence.

(2) Every person who commits an offence against this section is liable on conviction to a fine not exceeding \$100,000.

253. Interference with seals and fastenings - (1) Where any fastening, lock, mark or seal that has been placed by a Customs officer on any goods or on a hatchway, opening or other place or device on any craft is, without the authority of a Customs officer, opened, altered, broken, or erased by any person while the craft is within the Cook Islands, the person so acting and the person in charge of the craft each commits an offence.

(2) Every person who commits an offence against this section is liable on conviction to a fine not exceeding \$50,000.

254. Offences in relation to Customs seals and Customs-approved secure exports schemes -

(1) Every person commits an offence who, without lawful justification or reasonable excuse,—

- (a) uses a Customs seal in relation to a package of goods otherwise than in accordance with the relevant notice of appointment under section 81; or
- (b) alters, removes, damages, disposes of, or otherwise interferes with a Customs seal used in relation to a package of goods otherwise than in accordance with the relevant notice of appointment under section 81; or
- (c) uses an approved seal or markings of the kind referred to in section 85(1)(b) in relation to a Customs-approved secure package otherwise than in accordance with the relevant Customs-approved secure exports scheme.

(2) This subsection applies to a package if the package is—

- (a) a package in relation to which a Customs seal has been lawfully used; or
- (b) a Customs-approved secure package in relation to which a seal or marking of the kind referred to in section 85(1)(b) has been lawfully used.

(3) Every person commits an offence who, without lawful justification or reasonable excuse, tampers or interferes with a package to which subsection (2) applies by adding other goods to the goods in it when it was secured.

(4) Every person who commits an offence against this section is liable on conviction to a fine not exceeding,—

- (a) in the case of an individual, \$15,000;
- (b) in the case of a body corporate, \$25,000.

255. Interference with cargo - (1) If at any time after any craft carrying goods from a point outside the Cook Islands arrives within the Cook Islands and before a report is made in accordance with section 29—

- (a) any cargo is interfered with; or
- (b) any alteration is made in the storage of goods carried, so as to facilitate the unloading of any of the goods before the report has been made; or
- (c) any of the goods are starved, removed, destroyed, or thrown overboard, or any package is opened—

the person so acting and the person in charge of the craft each commits an offence.

(2) Subsection (1) does not apply if the act—

- (a) was authorised by the Comptroller or a Customs officer; or
- (b) was required by any statutory or other requirement relating to navigation; or
- (c) was compelled by accident, stress of weather, or other necessity.

(3) Every person who commits an offence against this section is liable on conviction to a fine not exceeding \$50,000.

256. Unloading goods without authorisation - (1) Every person who acts in contravention of section 67 commits an offence.

(2) Every person who commits an offence against this section is liable on conviction to a fine not exceeding \$100,000.

257. Offences in relation to manufacture, movements, and storage of goods - (1) Every person commits an offence who—

- (a) fails to comply with subsection (1) or subsection (4) of section 21 (which relates to Customs facilities); or
- (b) acts in contravention of section 70 (which relates to transportation of imported goods); or
- (c) acts in contravention of section 71 (which relates to the removal of goods from a Customs controlled area); or
- (d) takes goods out of a Customs controlled area or does not any act in relation to goods taken out of a Customs controlled area that constitutes a contravention of the permission granted by the Comptroller under section 72 (which relates to the temporary removal of goods from a Customs controlled area); or
- (e) manufactures any excisable goods in contravention of section 102 (which relates to manufacture of excisable goods).

(2) Every person who commits an offence against subsection (1) (a) to (d) is liable on conviction—

- (a) in the case of an individual to a fine not exceeding \$100,000;
- (b) in the case of a body corporate, to a fine not exceeding \$200,000.
- (3) Every person who commits an offence against subsection (1)(e) is liable on conviction—
 - (a) in the case of an individual to a fine not exceeding \$100,000;
 - (b) in the case of a body corporate, to a fine not exceeding \$200,000;
 - (c) in either case, to a fine of an amount not exceeding 3 times, the value of the goods to which the offence relates.

258. Interference with goods - (1) Every person commits an offence who, except with the permission of a Customs officer—

- (a) makes any alteration in the condition of goods subject to the control of Customs; or
- (b) interferes with, including by way of addition to or taken away from such goods; or
- (c) unpacks or repacks such goods; or
- (d) removes such goods from any place in which a Customs officer has directed that the goods are to be stored.
- (2) Every person who commits an offence against this section is liable on conviction to a fine not exceeding—
 - (a) in the case of an individual, \$80,000;
 - (b) in the case of a body corporate, \$150,000.

259. Contravention of direction of Comptroller under section 132 - (1) Any purchaser who, except with the consent of the Comptroller, takes any action in contravention of a direction given by the Comptroller under section 132(5), commits an offence and is liable on conviction—

- (a) in the case of an individual, to a fine not exceeding \$80,000;
- (b) in the case of a body corporate, to a fine not exceeding \$150,000.
- (2) Any purchaser who, knowingly and without the consent of the Comptroller, takes any action in contravention of a direction given by the Comptroller under section 132(5), commits an offence and is liable on conviction—
 - (a) in the case of an individual, to a fine not exceeding \$80,000;
 - (b) in the case of a body corporate, to a fine not exceeding \$150,000;
 - (c) in either case, to an amount not exceeding 3 times the value of the goods to which the offence relates.

260. Offences in relation to entries - (1) Every person commits an offence who—

- (a) fails to make an entry required under this Act; or
- (b) makes an entry required under this Act that is erroneous or defective in a material particular.
- (2) It is a defence to a prosecution for an offence against subsection (1) if the person proves—
 - (a) that in the case of a prosecution for an offence against subsection (1)(a), the person took all reasonable steps to ensure that an entry was made; or
 - (b) that, in the case of a prosecution for an offence against subsection (1) (b), the person took all reasonable steps to ensure that the entry was not erroneous or defective.

- (3) Every person who commits an offence against subsection (1) is liable on conviction—
- (a) in the case of an individual, to a fine not exceeding \$1,000;
 - (b) in the case of a body corporate, to a fine not exceeding \$5,000.
- (4) Every person commits an offence who is concerned in the making of an entry that the person knows is erroneous or defective in a material particular.
- (5) Every person who commits an offence against subsection (4) is liable on conviction—
- (a) in the case of an individual, to imprisonment for a term not exceeding 6 months or a fine not exceeding \$30,000;
 - (b) in the case of a body corporate, to a fine not exceeding \$50,000;
 - (c) in either case, to a fine of an amount not exceeding 3 times the value of the goods to which the offence relates.

261. Offences in relation to declarations and documents - (1) Every person commits an offence who—

- (a) makes a declaration or a written statement under this Act that is erroneous in a material particular; or
 - (b) produces or delivers to a Customs officer any document that is not genuine; or
 - (c) produces or delivers to a Customs officer any document that is erroneous in material particular.
- (2) It is a defence to a prosecution for an offence against subsection (1) if the person proves that the person took all reasonable steps to ensure—
- (a) that the declaration, statement or document, as the case may be, was not erroneous; or
 - (b) in the case of a prosecution for an offence against subsection (1)(b), that the document was genuine.
- (3) Every person who commits an offence against subsection (1) is liable on conviction—
- (a) in the case of an individual, to a fine not exceeding \$3,000;
 - (b) in the case of a body corporate, to a fine not exceeding \$5,000.
- (4) Every person commits an offence who—
- (a) makes a false declaration under this Act, knowing it to be false; or
 - (b) produces or delivers to a Customs officer any document that is not genuine, knowing that it is not genuine; or
 - (c) produces or delivers to a Customs officers any document that is erroneous in any material particular, knowing that it is erroneous.
- (5) Every person who commits an offence against subsection (4) is liable on conviction—
- (a) in the case of an individual, to imprisonment for a term not exceeding 6 months or to a fine not exceeding \$30,000;
 - (b) in the case of a body corporate, to a fine not exceeding \$50,000;
 - (c) in either case, to a fine of an amount not exceeding 3 times the value of the goods to which the offence relates.

262. Offences in relation to records - (1) Every person commits an offence who fails to keep records that are required to be kept by section 129.

(2) Every person who commits an offence against subsection (1) is liable on conviction—

- (a) in the case of the first conviction of that person, to a fine not exceeding \$2,000;
- (b) in the case of the second conviction to a fine not exceeding \$4,000;
- (c) in the case of every subsequent conviction, to a fine not exceeding \$6,000.

(3) Every person commits an offence who—

- (a) fails without reasonable excuse to make available to Customs, on the request of a Customs officer, the records that are required to be kept by section 129 ; or
- (b) fails, when requested by a Customs officer, to operate any mechanical, or electronic device on which any records are, or information is, stored for the purpose of enabling Customs officer to obtain those records or that information.

(4) Every person who commits an offence against subsection (3) is liable on conviction—

- (a) in the case of the first conviction of that person, to a fine not exceeding \$2,000;
- (b) in the case of the second conviction of that person, to a fine not exceeding \$4,000;
- (c) in the case of any subsequent conviction, to a fine not exceeding \$6,000.

(5) Every person commits an offence who, with intent to defeat the purposes of this Act, destroys, alters, or conceals any book, document, or record required to be kept under this Act, or sends or attempts to send out of the Cook Islands any such book, document, or record.

(6) Every person who commits an offence under subsection (5) is liable on conviction on indictment to imprisonment for a term not exceeding 2 years or to a fine not exceeding \$50,000.

(7) If, in any prosecution for an offence alleged to have been committed against subsection (5), it is proved that the person charged with the offence has destroyed, altered, or concealed any book, document, or record, or has sent or attempted to send, out of the Cook Islands, any such book, document or record, it is presumed in any absence of evidence to the contrary that in so doing that person intended to defeat the purposes of this Act.

263. Offences relating to failure to give Customs access to information - (1) Every person commits an offence who fails, without reasonable excuse, to give the Customs access to information under any of sections 48, 49, and 130.

(2) Every person who commits an offence under subsection (1) is liable on conviction,—

- (a) in the case of an individual, to a fine not exceeding \$10,000;
- (b) in the case of a body corporate, to a fine not exceeding \$15,000.

(3) Every person commits an offence who fails, without reasonable excuse, to give the Customs access to information under any of sections 48, 49, and 130 in the form and manner prescribed.

(4) Every person who commits an offence under subsection (3) is liable on conviction,—

- (a) in the case of an individual, to a fine not exceeding \$10,000;
- (b) in the case of a body corporate, to a fine not exceeding \$15,000.

264. Offence relating to disclosing whether required to give Customs access to information

- (1) This section applies to a person if the person is a person concerned in the movement of goods, persons, or craft (as defined in section 45).

(2) The person must not disclose to another person who is not the Comptroller, a Customs officer, or an agent or employee of the person—

- (a) whether the person is a person to whom section 48 or section 49 applies; or
- (b) whether the person has been exempted from complying with obligations under that section.

(3) If the person, without reasonable excuse, contravenes subsection (2), the person commits an offence and is liable on conviction to a fine not exceeding,—

- (a) in the case of an individual, \$15,000;
- (b) in the case of a body corporate, \$25,000.

265. Possession of incomplete documents - (1) Every person commits an offence who, without lawful authority or excuse, has in his or her possession or brings into the Cook Islands any uncompleted document or form capable of being used for any purpose under this Act if the document is signed or certified or bears any such mark or inscription to indicate that it is correct or authentic.

(2) Every person who commits an offence against this section is liable on conviction to a fine not exceeding \$5,000.

266. Offences in relation to use of goods - (1) Where under any provision of this Act or of the Customs Tariff Act 2012 goods are, if entered for a particular purpose or under any condition imposed by the Minister or other responsible Minister of the Crown, exempt from duty or liable to a lower rate of duty than if entered otherwise than for that purpose or under that condition, and any goods have been entered under that provision, every person commits an offence who knowingly,—

- (a) uses or deals with those goods for a purpose other than that for which they have been so entered; or
- (b) fails to comply with a condition imposed by the responsible Minister in respect of the goods so entered.

(2) Where beer and wine is entered as exempt from excise duty under section 104, that beer or wine is deemed, for the purposes of this section, to have been entered for the purpose of the personal use of the individual who manufactured the beer and not for sale to any other person.

(3) Every person who commits an offence against this section is liable on conviction to a fine not exceeding an amount equal to 3 times the amount of the duty that would have been payable if the goods had been entered otherwise than under the provision under which they were entered, or a fine not exceeding \$5,000, whichever sum is the greater.

267. Provisions relating to offences against sections 260 to 266 - For the purposes of this Act—

- (a) every declaration, invoice, certificate, written statement, or other document required or authorised by or under this Act to be made or produced by a person making an entry is deemed to form part of that entry;
- (b) every amendment of an entry is deemed to form part of that entry, but an amendment to an entry does not relieve a person from liability to the imposition of a penalty or liability to seizure of goods or criminal liability incurred in respect of the entry before its amendment.

268. Offences in relation to importation or exportation of prohibited goods - (1) Every person commits an offence who—

- (a) imports into the Cook Islands or unships or lands in the Cook Islands goods the importation of which is prohibited under section 90; or
- (b) exports, or transports with intent to export, goods from the Cook Islands the exportation of which is prohibited under section 91; or
- (c) is knowingly concerned in any importation, exportation, transportation, shipment, unshipment, or landing of goods to which paragraph (a) or (b) applies; or
- (d) without lawful justification or excuse, removes from a Customs controlled area imported goods the importation of which is prohibited under section 90; or
- (e) is knowingly concerned or conspires, in the removal from a Customs controlled area of goods, the importation of which is prohibited under section 90; or
- (f) commits a breach of, or fails to comply with, a term or condition on or subject to which a licence, permit, or consent has been granted, under a regulation made under section 90(3) or section 91(2); or
- (g) is knowingly concerned in a breach or failure to comply to which paragraph (f) applies.

(2) Every person who commits an offence against subsection (1) (c), (e), or (g) is liable on conviction—

- (a) in the case of a individual, to imprisonment for a term not exceeding 10 years or to a fine not exceeding \$300,000;
- (b) in the case of a body corporate, to a fine not exceeding \$500,000;
- (c) in either case, to a fine of an amount not exceeding 3 times the value of the goods to which the offence relates.

(3) Every person who commits an offence against subsection (1) (a), (b), (d), or (f) is liable on conviction—

- (a) in the case of an individual to a fine not exceeding \$300,000;
- (b) in the case of a body corporate to a fine not exceeding \$500,000.

(4) It is not a defence in a prosecution for an offence referred to in subsection (3) that the defendant had no knowledge or no reasonable cause to believe that the goods in respect of which the offence was committed were prohibited imports or prohibited exports, as the case may be.

269. Offences in relation to exportation of goods - (1) Every person commits an offence who—

- (a) acts in contravention of subsection (1) or subsection (5) of section 73 (which relates to entries required); or
- (b) fails to comply with a request made under section 73(2)(b); or
- (c) fails or is knowingly concerned in any failure, to comply with section 78 (which requires goods for export to be dealt with according to entry); or
- (d) acts in contravention of section 79 (which relates to the requirement for goods for export not to be landed); or
- (e) is knowingly concerned in a contravention of section 149(3) (which relates to drawback on duty on certain goods).

(2) Every person who commits an offence against subsection (1) (a), (b), (c), or (d) is liable on conviction to a fine not exceeding \$20,000.

(3) Every person who commits an offence against paragraph (e) of subsection (1) is liable on conviction—

- (a) in the case of an individual, to imprisonment for a term not exceeding 2 years or to a fine not exceeding \$30,000;
- (b) in the case of a body corporate, to a fine not exceeding \$50,000;
- (c) in either case, to a fine of an amount not exceeding 3 times the value of the goods to which the offence relates.

270. Defrauding the revenue of Customs - (1) Every person commits an offence who does any act or omits to do any act for the purpose of—

- (a) evading, or enabling any other person to evade, payment of duty or full duty on goods; or
- (b) obtaining or enabling any other person to obtain, money by way of drawback or a refund of duty on goods to which that person or that other person is not entitled under this Act; or
- (c) conspiring with any other person (whether that other person is in the Cook Islands or not) to defraud the revenue of Customs in relation to goods; or
- (d) defrauding in any other manner the revenue of Customs in relation to goods.

(2) Every person who commits an offence against this section is liable on conviction—

- (a) in the case of an individual, to imprisonment for a term not exceeding 5 years or to a fine not exceeding \$300,000;
- (b) in the case of a body corporate, to a fine not exceeding \$500,000;
- (c) in either case, to a fine of an amount not exceeding 3 times the value of the goods to which the offence relates.

271. Possession or custody of uncustomed goods or prohibited goods - (1) Every person commits an offence who knowingly and without lawful justification has in his or her possession or custody goods that the person knows are uncustomed goods or prohibited imports.

(2) Every person who commits an offence against this section is liable on conviction—

- (a) in the case of an individual, to imprisonment for a term not exceeding 2 years or to a fine not exceeding \$300,000; or

- (b) in the case of a body corporate, to a fine not exceeding \$500,000; or
- (c) in either case, to a fine of an amount not exceeding 3 times the value of the goods to which the offence relates.

272. Purchase, sale, exchange, etc of uncustomed goods or prohibited imports - (1) Every person commits an offence who knowingly and without lawful justification purchases, sells, exchanges, or otherwise acquires or disposes of, goods that the person knows are uncustomed goods or prohibited imports.

(2) Every person who commits an offence against this section is liable on conviction—

- (a) in the case of an individual, to imprisonment for a term not exceeding 2 years or to a fine not exceeding \$300,000;
- (b) in the case of a body corporate to a fine not exceeding \$500,000;
- (c) in either case, to a fine of an amount not exceeding 3 times the value of the goods to which the offence relates.

273. Possession or control of concealed goods - (1) Every person commits an offence who knowingly conceals any goods that the person knows are dutiable or prohibited goods.

(2) Every person who commits an offence against this section is liable on conviction—

- (a) in the case of an individual, to imprisonment for a term not exceeding 2 years or to a fine not exceeding \$300,000;
- (b) in the case of a body corporate, to a fine not exceeding \$500,000;
- (c) in either case, to a fine of an amount not exceeding 3 times the value of the goods to which the offence relates.

274. Offences in relation to seized goods - (1) Every person commits an offence who, having custody of goods under section 287, acts in breach of any requirement of or imposed under subsection (8) of that section.

(2) Every person who commits an offence against subsection (1) is liable on conviction to a fine not exceeding \$10,000.

(3) Every person commits an offence who, without the permission of the Comptroller, takes or carries away or otherwise converts to his or her own use goods, including any vehicle or craft, that have been seized as forfeited.

(4) Every person who commits an offence against subsection (3) is liable on conviction to imprisonment for a term not exceeding 2 years, or to a fine not exceeding an amount equal to 3 times the value of the goods to which the offence relates.

275. Offences in relation to certain detained goods - (1) Every person commits an offence who, having custody of goods under section 214(1), acts in breach of any requirement of or imposed under section 214(2) or (3).

(2) Every person who commits an offence against subsection (1) is liable on conviction to a fine not exceeding \$5,000.

(3) Every person commits an offence who, without the permission of the chief executive, takes or carries away or otherwise converts to his or her own use goods to which section 214(2) and (3) applies.

(4) Every person who commits an offence against subsection (3) is liable on conviction to imprisonment for a term not exceeding 12 months, or to a fine not exceeding an amount equal to 3 times the value of the goods to which the offence relates.

276. Offences in relation to Customs Appeal Authorities - (1) Every person commits an offence who, with intent to deceive, makes any false or misleading statement or any material omission in any information given to a Customs Appeal Authority for the purposes of this Act.

(2) Every person who commits an offence against subsection (1) is liable on conviction—

- (a) in the case of an individual, to a fine not exceeding \$30,000;
- (b) in the case of a body corporate, to a fine not exceeding \$50,000.

(3) Every person commits an offence who, after being summoned to attend to give evidence before an Authority or to produce to it any papers, documents, records or things, without sufficient cause—

- (a) fails to attend in accordance with the summons; or
- (b) refuses to be sworn or to give evidence or having been sworn refuses to answer any question that the person is lawfully required by the Authority to answer concerning the subject of the proceedings; or
- (c) fails to produce any paper, document, record, or thing.

(4) No person summoned to attend proceedings before an Authority may be convicted of an offence against subsection (3) unless at the time of the service of the summons, or at some other reasonable time before the date on which that person was required to attend, there was made to that person a payment or tender of the amount fixed under section 334(2).

(5) Every person commits an offence who—

- (a) wilfully obstructs or hinders an Authority or any person authorised by an Authority in any inspection or examination of papers, documents, records, or things under section 330 (1)(a); or
- (b) without sufficient cause, fails to comply with any requirement of an Authority or any person authorised by an Authority made under section 330(1)(b); or
- (c) without sufficient cause, acts in contravention of or fails to comply with any order made by an Authority under section 330(3) or any term or condition of the order.

(6) Every person who commits an offence against subsection (3) or subsection (5) is liable on conviction to a fine not exceeding \$10,000.

277. Unauthorised disclosure of information - (1) A person who is or was an employee of the Cook Islands Customs Service may not disclose or use any information gained by or conveyed to the person through the person's connection with the Cook Islands Customs Service except in the course of the person's official duties or as authorised by the Comptroller or the Minister.

(2) Every person who commits an offence against this section is liable on conviction to imprisonment for a term not exceeding 12 months or to a fine not exceeding \$5,000.

Miscellaneous provisions relating to offences

278. Liability of officers of corporations - (1) For the purposes of this section, the term "corporation" includes a company, trust, partnership or other enterprise.

(2) If a corporation commits an offence against any provision of this Act, every director, manager, secretary, officer or agent of the corporation and every person purporting to act in any such capacity who participated in, directed, authorised, acquiesced in, or assented to the act or omission constituting the offence also commits an offence against that provision.

(3) Every individual who commits an offence under this Act as provided in subsection (2) is liable on conviction to the penalty prescribed by the section creating the offence in respect of any individual who is convicted of the offence or, if no penalty is prescribed in respect of an individual, to the penalty prescribed for the offence.

(4) A person may be convicted of the offence, even though the corporation has not itself been charged with, or conviction of, the offence.

279. Liability of principal and agent - (1) Every declaration made or other act done by an agent, whether or not, the agent is in the Cook Islands, in the course of his or her agency in relation to the report, entry or clearance of any craft or goods or any other matter under this Act is deemed also to have been made or done by the agent's principal, and the principal is liable accordingly to the penalties imposed by this Act.

(2) For the purposes of this section, the knowledge or intent of the agent is imputed to the principal in addition to the principal's own knowledge or intent.

(3) For the purposes of this section,—

- (a) an employee of the agent; or
- (b) a person performing any function of or for the agent; or
- (c) a person acting under the instruction of the agent—

is deemed also to be the agent of the principal.

(4) Where any person acts or purports to act as the agent of any other person in relation to the report, entry, or clearance of any craft, or goods or any other matter under this Act, that person is liable to the same penalties as if he or she were the principal for whom he or she so acts or purports to act.

280. Attempts - An attempt to commit an offence against this Act is an offence punishable in the same manner and gives rise to the same cause for seizure as if the offence attempted had been committed.

281. Offences punishable on summary conviction - Except where this Act otherwise provides, every offence against this Act, or against any regulations made under this Act, is punishable on summary conviction.

282. Laying of information - (1) Subject to subsection (3), in every information laid under the Criminal Procedures Act 1980-1981 for an offence against this Act must be laid by—

- (a) the Comptroller; or
- (b) any Customs officer nominated by the Comptroller; or
- (c) any person who is not a Customs officer but is an agent or employee of the Ministry of Finance and Economic Management nominated by the Comptroller.

(2) Any Customs officer or any agent or employee of the Ministry of Finance and Economic Management purporting to act under a nomination of the Comptroller under subsection (1) is, in the absence of proof to the contrary, presumed to have been so nominated.

(3) An information laid under Criminal Procedures Act 1980-1981 for an offence against section 276 must be laid by the Registrar of the Customs Appeal Authority.

(4) Despite anything in the Criminal Procedures Act 1980-1981, any information for an offence against this Act may be laid at any time within 7 years after the date of the offence.

283. Court may order payment of money in respect of duty - (1) Where any person is convicted of an offence against section 229, 230, 241, or 242 and the Court is of the opinion that the offence has been committed for the purpose of enabling the destruction or concealment of any evidence that would support a claim for duty under this Act, the Court may, in addition to any other penalty, order the defendant to pay to the Crown such further sum in respect of that claim as it thinks fit.

(2) Any order for payment under this section may be enforced in the same manner as a fine.

(3) The recovery of any amount under this section in respect of a claim does not extinguish the claim for duty, but must be taken into account in determining the amount (if any) to be awarded in any subsequent proceedings that may be taken in respect of that claim.

284. Power of Comptroller to deal with minor offences - (1) This section applies to the following offences:

- (a) an offence against this Act that is committed—
 - (i) in relation to goods; and
 - (ii) in circumstances that the Comptroller is satisfied would not amount to more than minor offending;

- (b) an offence against this Act that is not punishable by imprisonment.

(2) At any time before an information is laid against a person for an offence to which this section applies, the Comptroller may accept from the person—

- (a) a written admission that he or she committed the offence; and
- (b) a request that the offence be dealt with summarily by the Comptroller; and payment of an amount, not exceeding the limit specified in subsection (4) that the Comptroller thinks just in the circumstances of the case in full satisfaction of any fine or other penalty to which the person would otherwise be liable under this Act.

(3) For the purposes of subsection (2), the Comptroller may indicate to the person at the time of the commission of the alleged offence or as soon as practicable after that whether the Comptroller considers that the offence is an offence to which this section applies.

(4) The amount referred to in subsection (2)(b) must not exceed one-third of the maximum total monetary penalty to which the person would be liable if the person were convicted of the offence by a court.

(5) If the Comptroller accepts payment of an amount under subsection (2)(b), the offender is not liable to be prosecuted for the offence in respect of which the payment was made.

(6) If the Comptroller declines to exercise his or her power under subsection (2), the admission in writing made by the offender is not admissible as evidence in any prosecution for that offence.

Part 16
Forfeiture and seizure

285. Application of this Part - This Part applies to all forfeitures that arise under this Act.

286. Goods forfeited - (1) The following goods are forfeited to the Crown—

- (a) goods in respect of which an offence has been committed under—
 - (i) section 233 (which relates to counterfeit seals or marks):
 - (ii) section 260 (which relates to offences in relation to entries):
 - (iii) section 261 (which relates to offences in relation to declarations and documents):
 - (iv) section 265 (which relates to possession of incomplete documents):
 - (v) section 268 (which relates to offences in relation to importation or exportation of prohibited goods):
 - (vi) section 269 (which relates to offences in relation to exportation of goods):
 - (vii) section 270 (which relates to defrauding the revenue of Customs):
 - (viii) section 271 (which relates to possession or custody of uncustomed goods or prohibited imports):
 - (ix) section 272 (which relates to purchase, sale, exchange etc of uncustomed goods or prohibited imports):
 - (x) section 273 (which relates to possession or control of concealed goods):
- (b) goods dealt with in contravention of section 65, 67, 70, or 71:
- (c) dutiable or prohibited goods found in the possession of any person who, when questioned under section 178 or section 179, denied or failed to disclose the possession of those goods:
- (d) dutiable or prohibited goods found in the course of a search under section 177 or seized under section 191(1) or section 191(2)(b):
- (e) dangerous items seized under section 191(1)(b) or 191(2)(a):
- (f) goods in respect of which an erroneous statement, declaration, certificate or claim as to the country of which the goods are the produce or manufacture has been made or produced to any Customs officer:
- (g) dutiable or prohibited goods found on or in any craft, bulk cargo container, or pallet or a similar device that is lawfully in any place:
- (h) dutiable or prohibited goods found on or in any craft, bulk cargo container, or pallet or a similar device after arrival in any Customs place from a point outside the Cook Islands, not being goods specified or referred to in the inward report or baggage belonging to the crew or passengers and not being accounted for to the satisfaction of a Customs officer:
- (i) dutiable or prohibited goods found concealed in or on any craft, vehicle, bulk cargo container, pallet or a similar device, or any other thing:
- (j) goods in any package where those goods are not fully accounted for in the entry or declaration relating to that package:
- (k) dutiable goods or prohibited goods found so packed as to be likely to deceive Customs officers:
- (l) uncustomed goods that are found in any place:

- (m) goods imported into the Cook Islands that have been acquired in a country outside the Cook Islands, whether by the importer or some other person, by an act which, if done in the Cook Islands would have amounted to a crime involving dishonesty within the meaning of 2(1) of the Crimes Act 1969:
- (n) goods exported, or in respect of which an attempt to export has been made, that have been acquired in the Cook Islands, whether by the exporter or some other person, by an act that amounts to a crime involving dishonesty within the meaning of section 2(1) of the Crimes Act 1969:
- (o) all goods unlawfully exported or in respect of which an attempt to so export has been made:
- (p) all goods that have been unlawfully imported into the Cook Islands:
- (q) any goods, equipment or apparatus used or intended for use in contravention of section 102 and any goods manufactured wholly or partly using such goods, equipment, or apparatus.

(2) Despite section 80, for the purposes of subsection (1)(o), goods the exportation of which is prohibited under this Act are deemed to have been exported as soon as they are placed in or on any craft for exportation.

(3) The forfeiture of goods extends to the forfeiture of the case, covering, or other enclosure, not being a bulk cargo container, pallet or a similar device, in or on which the goods are contained at the time of seizure, importation, or exportation.

(4) Despite subsection (3), forfeiture of goods extends to the forfeiture of a bulk cargo container, pallet or a similar device where that bulk cargo container, pallet or other similar device has been adapted for the purpose of concealing goods.

(5) Every craft, vehicle, or any other thing, including any machinery or equipment on or in the craft or vehicle or thing, or any animal that is being or has been used for the carriage, handling, deposit or concealment of any goods referred to in subsection (1), whether at or after the time of any alleged offence in relation to those goods is also forfeited to the Crown.

(6) Without limiting subsection (5), a craft is also forfeited to the Crown if—

- (a) the craft is one in respect of which an offence under section 246(1)(a) or (d) is committed; and
- (b) that offence was committed to facilitate non-compliance with a requirement in any of sections 30 to 32 by a person or persons who arrived in the Cook Islands having been brought (in that craft or in any other craft) from a point outside the Cook Islands.

287. Procedure for seizure - (1) A Customs officer or member of the Police may seize any forfeited goods or any goods that he or she has reasonable cause to suspect are forfeited.

(2) Goods may be seized as forfeited wherever the goods are found within the Cook Islands.

(3) Forfeited goods, other than prohibited goods, may be seized at any time within 2 years after the forfeiture has arisen.

(4) Goods that are forfeited because they are prohibited goods may be seized at any time after the forfeiture has arisen.

(5) A Customs officer or member of the Police may use such force as is reasonably necessary for effecting the seizure and securing the goods.

(6) Except as provided in subsections (7) and (8), all goods seized must be taken to such place of security as a Customs officer directs and there detained.

(7) Where goods including any craft, vehicle or animal, have been seized under this section, any Customs officer may leave those goods in the custody of either—

- (a) the person from whom the goods have been seized; or
- (b) any other person authorised by a Customs officer and who consents to having such custody.

(8) Every person who has the custody of goods under subsection (7) must hold them in safekeeping, without charge to the Crown and in accordance with any reasonable conditions that may be imposed by Customs, until a final decision is made as to whether or not they are to remain forfeit, and must—

- (a) make the goods available to a Customs officer on request; and
- (b) not alter or dispose of, or remove the goods from the Cook Islands unless he or she is authorised to do so by a Customs officer; and
- (c) return the goods on demand to the custody of Customs.

288. Notice of seizure - (1) When any goods have been seized under section 287, Customs must, as soon as thereafter as is reasonably practicable in the circumstances give notice in writing of the seizure and the reasons for the seizure, in the prescribed form, to any person known or believed to have an interest in the goods or where that person is overseas, to his or her agent in the Cook Islands.

(2) A seizure is not invalidated or illegal by reason of any failure to give such notice if reasonable steps were taken to give the notice.

289. Forfeiture to relate back - Where, under section 286, goods are forfeited and the goods are seized the forfeiture related back to the date of the act or event from which the forfeiture arose.

290. Delivery of goods seized on deposit of value - (1) Where any goods have been seized as forfeited, the Comptroller may, at any time before their condemnation, deliver the goods to the owner or the person from whom they were seized, on the deposit with Customs of a cash sum equal—

- (a) in the case of imported goods, to the Customs value of the goods; or
- (b) in the case of goods manufactured in a Customs controlled area, to the excise value of the goods determined in accordance with the Schedule 3—

together with any duty to which the goods may be liable as determined by the Comptroller.

(2) The money deposited is deemed to be substituted for goods seized, and all the provisions of this Part so far as they are applicable extend and apply to the money accordingly.

291. Sale of certain seized goods - (1) Where—

- (a) a living creature; or
 - (b) any thing that, in the opinion of the Comptroller, is of a perishable nature; or
 - (c) any thing that, in the opinion of the Comptroller, is likely to deteriorate or diminish in value by keeping; or
 - (d) any thing that, in the opinion of the Comptroller, it is desirable to sell,—
- has been seized as forfeited, the Comptroller may sell the thing seized before its condemnation.

(2) The net proceeds of sale are deemed to be substituted for the thing sold, and all the provisions of this Part so far as they are applicable extend and apply to those proceeds accordingly.

Appeals against seizure

292. Application for review of seizure - (1) Any person who has an interest in goods that have been seized under section 287 may, within the time specified in subsection (2), apply in writing to the Comptroller for a review of the seizure.

- (2) The time is—
- (a) 20 working days after the date on which the notice of seizure is given to the applicant; or
 - (b) any further time allowed by the Comptroller if satisfied that the applicant did not receive the notice of seizure or that a further period is otherwise required in the interests of justice.
- (3) An application under this section may be made on either or both of the following grounds:
- (a) that there was no legal basis for the seizure of the goods;
 - (b) that the applicant should, in all the circumstances, be granted relief.
- (4) The application must—
- (a) state the ground or grounds on which it is made; and
 - (b) give an address at which the applicant wishes to receive correspondence relating to the application; and
 - (c) be sent to the Comptroller.

293. Conduct of review - (1) On receipt of an application under section 292, the Comptroller must conduct the review on the papers unless the Comptroller otherwise directs.

- (2) In undertaking the review, the Comptroller—
- (a) must consider the application and any written submissions made by the applicant; and
 - (b) may consider any statement, document, information, or matter that in the Comptroller's opinion may assist the Comptroller to deal effectively with the subject of the review, whether or not it would be admissible in a court of law.
- (3) The Comptroller may ask the applicant for supplementary information and have regard to that supplementary information.
- (4) The applicant must establish, on the balance of probabilities, that the applicant has an interest in the seized goods and acquired that interest in good faith.

294. Decision on review - (1) The Comptroller must dispose of the application for review by making one of the following decisions:

- (a) to dismiss the application for review;
- (b) if satisfied that there was no legal basis for the seizure of all or any of the goods, to disallow the seizure (in whole or in part) and to direct that the goods be given (in whole or in part) to—
 - (i) the person from whom the goods were seized; or

- (ii) if the goods were not seized from a particular person, the person who, in the opinion of the Comptroller, is entitled to possess the goods:
 - (c) to grant relief by making any of the determinations described in section 296 (either unconditionally or subject to any conditions described in that section), if satisfied that it is equitable to do so, having regard to the matters specified in section 295
 - (2) The Comptroller must make his or her decision on the application within 20 working days after the day on which the Comptroller receives the application.
 - (3) If, in the opinion of the Comptroller, the circumstances of the case do not permit a decision to be made within the period specified in subsection (2), the Comptroller may extend that period by a further period that is reasonable in the circumstances.
 - (4) As soon as practicable after making a decision on the application, the Comptroller must give written notice of the decision to—
 - (a) the applicant; and
 - (b) any other person on whom the notice of seizure was given under section 288; and
 - (c) any person, other than a person referred to in paragraph (b), who claims an interest in the goods.
 - (5) If the application for review is dismissed, the written notice must contain the reasons for the decision.
 - (6) The written notice must state that a person who is dissatisfied with the decision of the Comptroller has a right to appeal to a Customs Appeal Authority against the decision.
295. Matters concerning grant of relief - The matters the Comptroller may take into account when deciding whether or not to grant relief include, without limitation,—
- (a) the seriousness and nature of any act or omission giving rise to the seizure:
 - (b) whether or not the person who is alleged to have done any act or omitted to do any act giving rise to the seizure has previously engaged in any similar conduct:
 - (c) whether the seizure has arisen from, or is related to, a deliberate breach of the law:
 - (d) the nature, quality, quantity, and estimated value of the seized goods:
 - (e) the nature and extent of any loss or damage suffered by any person as a consequence of the seizure:
 - (f) whether or not granting relief would undermine the purpose or objective of any import or export prohibition or restriction imposed by this Act:
 - (g) the effect of any other action that has been taken or is proposed to be taken in respect of any offending related to the seizure.
296. Determinations where relief granted - (1) If the Comptroller decides, under section 294(1)(c), to grant relief, the Comptroller may do so by making any of the following determinations:
- (a) that the goods be given to the applicant or to another person who, but for the seizure, is entitled to their possession:
 - (b) that the goods be sold and that 1 or more of the following persons be paid the part or parts of the proceeds that the Comptroller specifies:
 - (i) the applicant:
 - (ii) any other person who has an interest in the goods:

(iii) the Crown.

(2) The Comptroller may make a determination described in this section subject to any conditions that the Comptroller thinks just.

(3) Without limiting subsection (2), the Comptroller may impose any of the following conditions:

- (a) that there be paid to the Customs in respect of the seized goods a sum equal to the whole or any part of 1 or more of the following:
 - (i) any costs or expenses incurred by the Customs in transporting, storing, or disposing of the goods (including returning or giving the goods to any person), or any incidental costs or expenses relating to their detention:
 - (ii) any duty not already paid:
 - (iii) any duty already refunded:
 - (iv) the value of the detained goods, as determined by the Comptroller:
- (b) that the goods be modified, in a manner directed by the Comptroller, so as to render them inoperable for unlawful purposes:
- (c) that the costs or expenses incurred by the Customs in modifying the goods in accordance with a direction under paragraph (b) be paid to the Customs.

(4) The Comptroller must not make a determination described in this section if he or she is of the opinion that all or any of the goods may be required to be produced in evidence in any criminal proceedings.

297. Condemnation of seized goods - (1) If the Comptroller dismisses an application for review, the dismissal is deemed to be an order for condemnation of the goods to the Crown.

(2) The order for condemnation of the goods takes effect on the close of the 20th working day after the Comptroller gives his or her decision on the application unless an appeal against the decision on the application is lodged before then.

(3) If no application for review is made within the time specified by section 292(2), or if such an application is discontinued, the seized goods are condemned to the Crown.

Appeal from review

298. Right of appeal to Customs Appeal Authority from decision on review - (1) A person who is dissatisfied with a decision of the Comptroller made under section 294 (including any determination or condition described in section 296) may appeal to a Customs Appeal Authority against the decision or any part of the decision.

(2) The appeal must be brought within 20 working days after the date on which notice of the decision under section 294 is given.

299. Condemnation of goods subject to appeal - The goods that are the subject of an appeal under section 298 are condemned to the Crown if—

- (a) the appeal is discontinued; or
- (b) the decision of the Customs Appeal Authority on the appeal neither—
 - (i) disallows the seizure of the goods under section 294(1)(b) (as applied by section 323(2)); nor
 - (ii) grants relief under section 294(1)(c) (as applied by section 323(2)).

General provisions as to forfeiture

300. Condemnation of seized goods on conviction - (1) Subject to subsection (2), where this Act provides that on the commission of any offence any goods are forfeited, the conviction of any person for that offence has effect as a condemnation, without suit or judgment, of any goods that have been seized in accordance with this Act and—

- (a) in respect of which the offence was committed; or
- (b) which were forfeited under section 286(3), (4), or (5).

(2) Where the Court imposes a sentence on any person on the conviction of that person for an offence to which subsection (1) applies, the Court may, if it thinks fit, order the restoration of the goods forfeited to the person from whom the goods were seized and, where such an order is made, the conviction does not have effect as a condemnation of those goods.

(3) In making an order under subsection (2), the Court may impose such conditions as it thinks fit.

(4) Subsection (2) does not apply where the goods have, before the conviction, been sold, or restored to the person from whom they were seized, or otherwise disposed of by the Comptroller under any other provision of this Act.

301. Disposal of forfeited goods - (1) The Crown has the property in forfeited goods or in any deposit made under section 290 or in the proceeds of sale under section 291, as the case may be.

(2) In the case of goods, the goods may be sold, used, destroyed, or otherwise disposed of after their condemnation as the Comptroller may direct.

302. Application of forfeiture provisions - All the provisions of this Act with respect to forfeiture of goods extend and apply to any craft, vehicle, or other thing forfeited under this Act.

Part 17
Evidence

303. Burden of proof - (1) In any proceedings under this Act instituted by or on behalf of or against the Crown (other than a prosecution for an indictable offence) every allegation made on behalf of the Crown in any statement of claim, statement of defence, plea or information, that relates to—

- (a) the identify or nature of any goods; or
- (b) the value of any goods for duty; or
- (c) the country or time of exportation of any goods; or
- (d) the fact or time of the importation of any goods; or
- (e) the place of manufacture, production or origin of any goods; or
- (f) the payment of any duty on goods—

are presumed to be true unless the contrary is proved.

(2) The presumption in subsection (1) is not excluded by the fact that evidence is produced on behalf of the Crown in support of any such allegation.

(3) The provisions of this section extend and apply to proceedings which the existence of an intent to defraud the revenue of the Crown is in issue.

(4) Despite the foregoing provisions of this section, in any proceedings for an offence against this Act where it is alleged that the defendant intended to commit the offence, the prosecution has the burden of proving that intent beyond reasonable doubt.

304. Documents made overseas - In any proceedings under this Act (other than a prosecution for an indictable offence) the Court may admit in evidence as proof of any fact in issue a document made in a country outside the Cook Islands whether the document is legally admissible as evidence in other proceedings or not.

305. General admissibility of hearsay - (1) A hearsay statement is admissible in any proceeding if—

- (a) the circumstances relating to the statement provide reasonable assurance that the statement is reliable; and
 - (b) either—
 - (i) the maker of the statement is unavailable as a witness; or
 - (ii) the Judge considers that undue expense or delay would be caused if the maker of the statement were required to be a witness.
- (2) This section is subject to section 22 of the Evidence Act 1968.

306. Admissibility of hearsay statements contained in business records - (1) A hearsay statement contained in a business record is admissible if—

- (a) the person who supplied the information used for the composition of the record is unavailable as a witness; or
 - (b) the Judge considers no useful purpose would be served by requiring that person to be a witness as that person cannot reasonably be expected (having regard to the time that has elapsed since he or she supplied the information and to all the other circumstances of the case) to recollect the matters dealt with in the information he or she supplied; or
 - (c) the Judge considers that undue expense or delay would be caused if that person were required to be a witness.
- (2) This section is subject to section 22 of the Evidence Act 1968.

307. Interpretation - (1) In this subpart,—

“business”—

- (a) means any business, profession, trade, manufacture, occupation, or calling of any kind; and
- (b) includes the activities of any department of the Crown, local authority, public body, body corporate, organisation, or society

“business record” means a document—

- (a) that is made —
 - (i) to comply with a duty; or
 - (ii) in the course of a business, and as a record or part of a record of that business; and

- (b) that is made from information supplied directly or indirectly by a person who had, or may reasonably be supposed by the court to have had, personal knowledge of the matters dealt with in the information he or she supplied

“circumstances”, in relation to a statement by a person who is not a witness, include —

- (a) the nature of the statement; and
- (b) the contents of the statement; and
- (c) the circumstances that relate to the making of the statement; and
- (d) any circumstances that relate to the veracity of the person; and
- (e) any circumstances that relate to the accuracy of the observation of the person

“duty” includes any duty imposed by law or arising under any contract, and any duty recognised in carrying on any business practice.

(2) For the purposes of this subpart, a person is “unavailable as a witness” in a proceeding if the person—

- (a) is dead; or
- (b) is outside the Cook Islands and it is not reasonably practicable for him or her to be a witness; or
- (c) is unfit to be a witness because of age or physical or mental condition; or
- (d) cannot with reasonable diligence be identified or found; or
- (e) is not compellable to give evidence.

(3) Subsection (2) does not apply to a person whose statement is sought to be offered in evidence by a party who has caused the person to be unavailable in order to prevent the person from attending or giving evidence.

308. Admissibility of expert opinion evidence - (1) An opinion by an expert that is part of expert evidence offered in a proceeding is admissible if the fact-finder is likely to obtain substantial help from the opinion in understanding other evidence in the proceeding or in ascertaining any fact that is of consequence to the determination of the proceeding.

(2) An opinion by an expert is not inadmissible simply because it is about—

- (a) an ultimate issue to be determined in a proceeding; or
- (b) a matter of common knowledge.

(3) If an opinion by an expert is based on a fact that is outside the general body of knowledge that makes up the expertise of the expert, the opinion may be relied on by the fact-finder only if that fact is or will be proved or judicially noticed in the proceeding.

(4) If expert evidence about the sanity of a person is based in whole or in part on a statement that the person made to the expert about the person's state of mind, then—

- (a) the statement of the person is admissible to establish the facts on which the expert's opinion is based; and
- (b) neither the hearsay rule nor the previous consistent statements rule applies to evidence of the statement made by the person.

(5) Subsection (3) is subject to subsection (4).

309. Proof of rules made under section 359 - (1) The production of a copy of a public notice purporting to contain a copy of any rule made under section 359(1) that is required to be published in a public notice is, in all courts and in all proceedings, sufficient evidence, until the contrary is proved, of the existence, publication and provisions of the rule, and of the date of its coming into force.

(2) The production of—

- (a) any document under the hand of a Customs officer purporting to be a rule or an extract from a rule that is required to be published under section 359, or a copy of any such rule or extract; and
- (b) a copy of a public notice in which the rule was notified—

is, in all courts and in all proceedings, sufficient evidence, until the contrary is proved, of the existence, notification and provisions of the rule, and of the date of its coming into force.

310. Customs record of computer transmission admissible evidence - In any proceedings under this Act or any other Act, a computer printout of an extract of a record kept by Customs under section 169, certified by or on behalf of the Comptroller under the seal of Customs as a true copy, is in all Courts admissible as evidence of the electronic message received by or sent to Customs set out in that printout, unless the contrary is proved.

311. Presumption of authenticity of documents - All documents purporting to be signed by or on behalf of the Comptroller or to be sealed with the seal of Customs, are, in all courts and in all proceedings under this Act, and any other Act, deemed to have been signed or sealed with the due authority, unless the contrary is proved.

Part 18

Customs Appeal Authorities

312. Establishment of Customs Appeal Authority - (1) There is established a Customs Appeal Authority.

(2) The Authority consists of 1 person.

(3) A person is not qualified for appointment as a Customs Appeal Authority, unless—

- (a) the person holds or has held office as a Cook Islands Judge; or
- (b) the person holds or has held office as a Judge in any other part of the Commonwealth or in a designated country; or
- (c) the person is a barrister or solicitor of the High Court of the Cook Islands with no less than 7 years practice as a barrister or solicitor; or
- (d) the person has been in practice as a barrister or solicitor in the Cook Islands or in any other part of the Commonwealth or in a designated country, or partly in the Cook Islands and partly in any other part of the Commonwealth or in a designated country, for a period of, or periods amounting in the aggregate to, not less than 7 years.

(4) The Queen's Representative acting in his or her discretion, may declare to be a designated country for the purposes of this section any country which in his or her opinion has a legal system similar to the existing in The Cook Islands.

(5) An Authority must be appointed by the Queen's Representative on the joint recommendation of the Minister of Finance and Minister of Justice.

(6) A Customs Appeal Authority must be administered by the Ministry of Justice.

313. Term of Office of Authority - (1) Except as otherwise provided in this Act, every person appointed as an Authority must be appointed for such term, not exceeding 5 years, as the Queen's Representative thinks fit, and may from time to time be reappointed.

(2) Subject to subsection (3), any person appointed as an Authority may at any time be suspended or removed from office by the Cabinet for engaging in any occupation for reward outside the duties of his or her office, or for inability to perform the functions of the office, bankruptcy, neglect of duty, or misconduct proved to the satisfaction of the Queen's Representative, or may at any time resign his or her office by writing to the Minister of Finance and the Minister of Justice.

(3) Where the terms of appointment of any person appointed as an Authority permits that person to engage in any occupation for reward outside the duties of his or her office, he or she is not liable to be suspended or removed from office under subsection (2) by reason of his or her so engaging in any occupation for reward so permitted.

(4) Despite that the term of office of a person appointed as an Authority has expired or that the person has resigned his or her office, he or she is deemed to continue to be an Authority for the purpose of deciding any appeal that was wholly heard before the expiration of his or her term of office or before his or her resignation took effect, as the case may be.

314. Oath to be taken by Authority - Before entering upon the exercise of the duties of his or her office, every person appointed as an Authority must take and subscribe an oath before a Judge of the High Court that he or she will faithfully and impartially perform the duties of his or her office.

315. Remuneration and travelling expenses - (1) There must be paid out of money appropriated by Parliament for the purpose to any person appointed as an Authority remuneration as may be fixed from time to time by the Queen's Representative, by Order in Executive Council.

(2) Remuneration may include sitting fees, salary, and allowances (including travelling allowances and expenses).

316. Sickness or incapacity - (1) In the event of the sickness or other incapacity of an Authority, the Minister of Finance and the Minister of Justice jointly, may appoint any person who is qualified to be appointed as an Authority to act in the place of that person during the incapacity.

(2) Any person so appointed has authority to act on behalf of the Authority, and while so acting, is deemed to be an Authority.

317. Validity of appointment not to be questioned in proceedings - No appointment of a person under section 316 and no act done by any person by virtue of such appointment may in any proceedings be questioned on the ground that the occasion of the appointment had not arisen or had ceased.

318. Authority not personally liable - No person appointed as an Authority and no person appointed under section 316 is personally liable for an act done or omitted to be done by him or her in good faith in pursuance or intended pursuance of his or her powers and authorities under this Act.

319. Registrars of authority - (1) There must from time to time be appointed under the Public Service Act 2009 such Registrar of the Authority as may be required.

(2) The office of Registrar may be held either separately or in conjunction with any other office in the Public Service.

320. Seal - Every Authority must have a seal which must be judicially noted in all courts.

321. Functions of Authority - The functions of an Authority is to sit as a judicial authority for hearing and deciding such appeals as are authorised by this Act or any other Act against assessments, decisions, rulings, determinations and directions (applicable to matters that are pending or are currently being appealed) of the Comptroller.

Proceedings

322. Procedure - (1) The procedure of an Authority must be in accordance with this Act and any regulations made under this Act and, subject to this Act and those regulations, may be such procedure as an Authority thinks fit.

(2) Proceedings before an Authority must be commenced by the lodging of an application in the prescribed form, together with the prescribed fee (if any) with the Authority.

(3) If an applicant is successful in his or her appeal under Part 18, then that applicant is entitled to the refund of the prescribed fee referred to in subsection (2).

323. Nature of appeal - (1) Appeals must be by way of a hearing *de novo*.

(2) For the purposes of hearing and deciding any appeal, an Authority has all the powers, duties, functions, and discretions of the Comptroller in making the assessment, decision, ruling, determination, or direction appealed from.

324. Authority may extend time for appeal - Where under this Act, a person is entitled to appeal to a Customs Appeal Authority within a specified time, an Authority may, on an application made within the specified time, extend the time within which the appeal may be brought.

325. Hearing - (1) Subject to section 326, as soon as an Authority considers that an appeal is ready to be heard, the Authority must fix a date, time and place for the hearing of the appeal and must notify the appellant and the Comptroller of the date, time and place fixed.

(2) A notice to the appellant under subsection (1)—

(a) must, in addition to the matters referred to in subsection (1), inform the appellant of the provisions of subsections (5) and (6); and

(b) must be served on the appellant by personal service or by post in accordance with section 350(4)(b).

(3) At the hearing of an appeal before an Authority the appellant and the Comptroller may call evidence and must be given an opportunity to be heard either in person or by a person authorised by the appellant or the Comptroller, as the case may be, in that behalf whether or not that person is a barrister or solicitor of the High Court.

(4) If the appellant or the Comptroller, or a representative for either party fails to appear before an Authority at the time and place appointed, the Authority may nevertheless, upon proof of service of the notice of the hearing, proceed to determine the appeal.

(5) Subject to subsection (6), the hearing of an appeal before an Authority must be in public.

(6) If the Authority is of the opinion that it is proper to do so, having regard to the interests of any party and to the public interest, it may hold a hearing or any part of a hearing in private.

(7) The Authority may order that any part of any evidence given or the name of any witness not be published, and any such order may be subject to such conditions as the Authority thinks fit.

326. Authority may decide appeal without oral hearing if both parties consent - (1) Despite section 325, an Authority may, if it thinks fit and if both parties consent, decide an appeal without holding an oral hearing.

(2) If an Authority at any time during its consideration of an appeal in accordance with subsection (1) considers that an oral hearing should be held, the Authority must fix a date, time and place for the hearing of the appeal in accordance with section 325.

327. Authority may hold hearing by way of telephone or video conferencing call - (1) For the purposes of section 325 the Authority may, if it thinks fit and if both parties consent, hold the hearing by way of telephone or video conferencing call.

(2) If the Authority at any time during the hearing or an appeal in accordance with subsection (1) considers that an oral hearing should be held in person, the Authority must fix a date, time and place for the hearing of the appeal in accordance with section 325.

328. Authority's powers - For the purposes of dealing with the matters before it, an Authority has the powers of a High Court Judge, in the exercise of its civil jurisdiction, in respect of citing parties and conducting and maintaining order at the hearings of the Authority.

329. Evidence - (1) An Authority may receive as evidence any statement, document, information or matter that, in the opinion of the Authority, may assist the Authority to deal effectually with the proceedings, whether or not it would be admissible in a court of law.

(2) An Authority may take evidence on oath.

(3) An Authority may permit a person appearing as a witness before it to give evidence by tendering a written statement and, if the Authority thinks fit, verifying it by oath.

330. Powers of investigation - (1) For the purposes of dealing with the matters before it, an Authority or any person authorised by the Authority in writing to do so may—

(a) inspect and examine any papers, documents, records or things:

- (b) require any person to produce for examination any papers, documents, records or things in that person's possession or under that person's control and to allow copies of or extracts from any such papers, documents, or records to be made;
- (c) require any person to furnish, in a form approved by or acceptable to the Authority, any information or particulars that may be required by it, and any copies of or extracts from any papers, documents or records in that person's possession or under that person's control.

(2) The Authority may, if it thinks fit, require that any written information or particulars or any copies or extracts furnished under this section must be verified by statutory declaration or otherwise as the Authority may require.

(3) For the purposes of dealing with the matters before it, an Authority may of its own motion, or on application, order that any information or particulars, or a copy of the whole or any part of any paper, document, or record, furnished or produced to it be supplied to any person appearing before the Authority, and in the order impose such terms and conditions as it thinks fit in respect of such supply and of the use that it is to be made of the information, particulars or copy.

(4) Every person has the same privileges in relation to the giving of information to the Authority, the answering of questions put by the Authority, and the production of papers, documents, records, and things of the Authority as witnesses have in courts of law.

331. Power to summon witnesses - For the purposes of dealing with matters before it, an Authority may of its own motion, or on application, issue in writing a summons requiring any person to attend at the time and place specified in the summons and to give evidence, and to produce any papers, documents, records or things in that person's possession or under that person's control that are relevant to the matters before the Authority.

332. Service of summons - (1) A summons to a witness may be served—

- (a) by delivering it to the person's summoned; or
- (b) by posting it by registered letter addressed to the person summoned at that person's usual place of residence or business.

(2) The summons must—

- (a) where it is served under subsection (1)(a) be served within 72 hours before the attendance of the witness is required;
- (b) where it is served under subsection (1)(b), be served at least 10 days before the date on which the attendance of the witness is required.

(3) If the summons is posted by registered letter it is deemed for the purposes of subsection (2)(b) to have been served at the time when the letter would be delivered in the ordinary course of post.

333. Protection of persons appearing - Every witness giving evidence, and every counsel or agent or other person appearing before the Authority, has the same privileges and immunities as witnesses and counsel in courts of law.

334. Witnesses allowances - (1) Every witness attending the hearing to give evidence under a summons is entitled to be paid witness's fees, allowances and travelling expenses according to the scales for the time being prescribed by regulations made under the Judicature Act 1980-81, and those regulations apply accordingly.

(2) On each occasion on which the Authority issues a summons under section 331, the Authority must fix an amount which, on the service of the summons, or at some other reasonable time before the date on which the witness is required to attend, must be paid or tendered to the witness.

(3) The amount fixed under subsection (2) must be the estimated amount of the allowances and travelling expenses to which, in the opinion of the Authority, the witness will be entitled according to the prescribed scales if the witness attends at the time and place specified in the summons.

(4) The whole or part of any amount fixed under subsection (2) may, with the consent of the witness, be paid or tendered in the form of vouchers or tickets.

(5) Where a party to the proceedings has requested the issue of a witness summons that party—

- (a) is liable for payment the witness's fees, allowances, and expenses; and
- (b) must, on making application for the issue of a witness summons, deposit with the Authority such sums as the Authority thinks sufficient.

(6) The amounts of a witness's fees, allowances, and expenses must be paid out of the sum deposited under subsection (5)(b).

(7) Where the Authority has of its own motion issued the witness summons, the Authority may direct that the amount of those fees, allowances, and travelling expenses must be paid by the Crown.

335. Grounds of appeal and burden of proof - (1) Subject to subsection (2), in an appeal the appellant is limited to the grounds stated in the appellant's notice of appeal, and the burden of proof is on the appellant.

(2) The Authority may, either on the application of the appellant or of its own motion, amend the grounds stated in the notice of appeal.

336. Sittings of Authority - (1) Sittings of an Authority must be held at such times and places as the Authority from time to time appoints.

(2) An Authority may adjourn a sitting from time to time or place to place before the time of the sitting or at the sitting.

(3) During the absence of the Authority or his or her inability from any cause to act, the Registrar of the Authority has the same powers as the Authority to adjourn a sitting.

337. Authority may dismiss frivolous or vexatious appeal - An Authority may at any time dismiss an appeal if it is satisfied that the appeal is frivolous or vexatious.

338. Decision of Authority - (1) Every decision of an Authority must be given in writing, with a statement of the Authority's reasons for the decision.

(2) A copy of the decision must be given to the appellant and to the Comptroller and must be accompanied by a written statement of the provisions of section 340(1).

339. Power to award costs - (1) An Authority may in any proceedings order a party to pay to the other party such costs and expenses (including witnesses' expenses) as it considers reasonable, and may apportion any such costs between the parties or any of them in such manner as it thinks fit.

(2) Where, through failure to prosecute any proceedings at the time fixed for a hearing or to give adequate notice of the abandonment of any proceedings, an Authority considers it proper to do so, the Authority may order the party in default to pay to the Crown such sum for costs as it considers reasonable.

340. Appeals to High Court - (1) Any party who is dissatisfied with a decision of an Authority under this Act as being erroneous in point of law or fact may appeal to the High Court.

(2) Every such appeal must be made by filing a notice of appeal in the High Court within 20 working days after the date of the decision appealed against or within such further time as the High Court may allow.

(3) Where a notice of appeal is filed in accordance with subsection (2), the appellant must also, within the time specified in that subsection, serve a copy of the notice of appeal on the Authority, and except in the case of an appeal by the Comptroller, must give security for the costs of the appeal of such amount and in such form as may be fixed by the Authority.

(4) The appellant must prepare a case setting forth the facts and the questions of law or fact arising for the determination of the High Court and must, within 2 months after the date of the giving by the Authority of his or her decision, submit the case to the Authority.

(5) An Authority may return to an appellant a case submitted to the Authority under subsection (4) or further submitted under this subsection for such amendment as the Authority may direct, and the appellant must further submit the case to the Authority within such time as the Authority may allow.

(6) Where an Authority accepts a case submitted to the Authority under subsection (4) or further submitted under subsection (5) for such amendment as the Authority may direct, and the appellant must further submit the case to the Authority within such time as the Authority may allow.

(7) The appellant must, within 14 days after the date of receipt of the case delivered by the Authority under subsection (6), transmit it to the Registrar of the High Court, and the Registrar must thereupon enter the appeal for hearing at the first practicable sitting of the court.

(8) On the hearing of the appeal the High Court may, if it thinks fit, cause the case so stated to be sent back to the Authority for amendment, and subsections (4), (6), and (7), within any necessary modifications, apply as if the case had been submitted to the Authority under subsection (4).

341. Appeal to Court of Appeal - Any party who is dissatisfied with a decision of the High Court on any case on appeal under section 340 as being erroneous in point of law may appeal to the Court of Appeal.

342. Stating case for High Court - (1) An Authority may at the time, on the application of the appellant or the Comptroller or of its own motion, state a case for the opinion of the High Court on any question of law arising in respect of any appeal before the Authority.

(2) The Authority must give notice to the Comptroller and the appellant of the Authority's intention to state a case under this section specifying the registry of the High Court in which the case is to be filed.

(3) Subsections (4), (5), (6), (7) and (8) of section 340 apply to a case under this section as if the case were an appeal to the High Court on a question of law in which the party on whose application the Authority intends to state the case, or the Comptroller where the Authority intends to state the case, or the Comptroller where the Authority intends to state the case of its own motion, is the appellant, except that the time for submitting a case to the Authority is within 20 working days after the date of the giving by the Authority of notice under subsection (2), or such further time as the Authority may allow.

Part 19

Miscellaneous provisions

343. Payments by Comptroller out of public money - Subject to any limitations imposed in regulations made under this Act, the Comptroller may incur expenses without further appropriation than this section to pay—

- (a) all lawful refunds of duty;
- (b) all lawful drawbacks of duty;
- (c) all lawful refunds of administrative penalties under section 161(2).

344. Application of Act to postal articles - (1) Subject to any regulations made under subsection (3), the provisions of this Act apply to postal articles and to goods contained in postal articles in the same manner as those provisions apply to other goods.

(2) In this section—

- (a) “postal article” means any letter, parcel, packet, or other article whatever received or transmitted by or through the Company and includes any such articles imported by air courier companies;
- (b) “company” means a company within the meaning of the Telecommunications Act 1989.

(3) Without limiting the power to make regulations conferred by section 352, the Minister may make regulations for all or any of the following purposes:

- (a) providing that any separate postal articles and goods contained in them, whether addressed to the same or to different persons, may be treated for the purposes of this Act as a single postal article consigned to a single person;
- (b) prescribing the persons who are to be deemed for the purposes of this Act to be the importers or exporters of such postal articles or goods.

345. Declarations under this Act - (1) Every declaration, including a declaration that is made and transmitted electronically, that is required or authorised by this Act must be made in the prescribed form.

(2) Where any form requires that a declaration must be made before any person, the declaration may be made before a Customs officer, or before a person authorised under the Cook Islands Act 1913.

346. Power of Comptroller to determine seals, stamps, and marks - The Comptroller may, from time to time, determine any seal, stamp or mark for the use of Customs.

347. Information about border crossing craft, persons, and goods - (1) Customs may collect and use the following information about craft, persons, and goods arriving in or departing from the Cook Islands including—

- (a) details of craft movements including the craft name, registration number or identifier, estimated date and time of arrival or departure, place of origin and destination, and the details of any movement of goods; and
 - (b) personal information including the person's name, date of birth, gender, passport number, nationality, travel movements or any other relevant matter.
- (2) Customs may collect and use the information in subsection (1) for the purposes of facilitating—
- (a) the exercise or performance of powers, functions, or duties under the Act;
 - (b) the prevention, detection, investigation, prosecution, and punishment of offences that are, or that if committed in the Cook Islands would be, Customs offences of any kind;
 - (c) the monitoring and processing of border-crossing persons, goods, and craft;
 - (d) the protection of border security.

348. Supply of information about border crossing craft, persons and goods - (1) The Comptroller may supply any information specified in section 347 to an agency, body, or person, whether overseas or otherwise whose functions include—

- (a) the prevention, detection, investigation, prosecution, or punishment of offences that are, or that if committed in the Cook Islands would be,—
 - (i) Customs offences of any kind; or
 - (ii) other offences punishable by imprisonment; or
 - (b) the processing of international passengers at the border by public authorities; or
 - (c) border security; or
 - (d) the enforcement of a law imposing a pecuniary penalty; or
 - (e) the protection of the health and safety of members of the public; or
 - (f) the protection of the public revenue; or
 - (g) any other purpose as may be prescribed.
- (2) The disclosure of information under subsection (1) must be—
- (a) in accordance with an agreement between the Comptroller and the agency, body or person concerned, or a person authorised by the agency, body or person concerned to make such agreement, that complies with subsections (3) and (4); or
 - (b) in accordance with subsection (6).
- (3) The Comptroller must not enter into an agreement under subsection (2) unless satisfied that it is justified for one or more of the purposes set out in subsection (1).
- (4) For the purposes of subsection (2), an agreement—
- (a) must be in writing; and
 - (b) must state criteria for the supply of information under it; and
 - (c) must state, in respect of information to be disclosed,—
 - (i) the use that the person may make of it; and
 - (ii) either—

- (A) that the person must not disclose it to any other agency, body, or person; or
 - (B) the other agencies, bodies, or persons to which the agency, body or person may disclose any
- (d) may state—
 - (i) the form in which the information may be disclosed; or
 - (ii) the method by which the information may be disclosed; and
- (e) may be varied from time to time.
- (5) This section does not limit the general powers of the Comptroller to enter into agreements not related to the disclosure of information with any agency, body or person.
- (6) The Comptroller may disclose information to an agency, body, or person, whether overseas or otherwise, without a written agreement specified in subsection (2)(a) if—
 - (a) the functions of the agency, body or person include the prevention, detection, investigation, prosecution or punishment of Customs offences of any kind or of other offences punishable by imprisonment; and
 - (b) the information is disclosed subject to conditions stating—
 - (i) the use that the agency, body, or person may make of it; and
 - (ii) either—
 - (A) that the agency, body or person must not disclose it to any other agency, body, or person; or
 - (B) the other agencies, bodies, or persons to which the agency, body, or person may disclose any of it, and the extent to which, and conditions subject to which, the agency, body, or person may do so; and
 - (c) the Comptroller makes and keeps a record of—
 - (i) the information that was disclosed; and
 - (ii) the agency, body, or person to which it was disclosed; and
 - (iii) the conditions subject to which it was disclosed.

349. Comptroller to give written reasons for decisions open to appeal to Customs Appeal Authority - Without limiting any other obligation imposed on the Comptroller to give notice in writing or to give reasons, in any case where a decision of the Comptroller is open to an appeal to a Customs Appeal Authority, the notice of the decision of the Comptroller must be given without undue delay and must include or be accompanied by a written statement of the reasons for that decision.

350. Giving of notice - (1) A notice by the Comptroller or an officer of Customs to a company incorporated in the Cook Islands may be given,—

- (a) in the case of a company within the meaning of section 5 of the Companies Act 1970-1971, by delivery to a person named as a director in the most recent particulars sent to the Registrar of Companies under that Act; or
- (b) in the case of a company within the meaning of section 2 of the Limited Liabilities Companies Act 2008, by delivery to a person named as a manager or a registered agent of the company on the Cook Islands Limited Liability Company register; or

- (c) by delivery to an employee of the company at the company's head office or principal place of business; or
- (d) by leaving it at the company's registered office; or
- (e) by posting it to the company's registered office; or
- (f) by sending it by facsimile machine to a telephone number used for the transmission of documents by facsimile at the company's registered office or its head office or principal place of business; or
- (g) where an individual who is a director, or an employee, or an agent of the company is a registered user of a Customs computerised entry processing system and uses the system for the purposes of the business of the company, by transmitting it by electronic means to the registered user at the company's registered office or at its head office or principal place of business or otherwise in accordance with the normal procedure of operation of the relevant Customs computerised entry processing system in relation to that registered user in respect of the business of the company.

(2) A notice by the Comptroller or an officer of Customs to an overseas company may be given,—

- (a) by delivery to a person named in the overseas register as a director of the overseas company and who is resident in the Cook Islands; or
- (b) by delivery to a person named in the overseas register as being authorised to accept service in the Cook Islands of documents on behalf of the overseas company; or
- (c) by delivery to an employee of the overseas company at the overseas company's place of business in the Cook Islands or, if the overseas company has more than one place of business in the Cook Islands, at the overseas company's principal place of business in the Cook Islands; or
- (d) by posting it to the address of the overseas company's principal place of business in the Cook Islands or delivering it to a box at a document exchange which the overseas company is using at the time; or
- (e) by sending it by facsimile machine to a telephone number used for the transmission of documents by facsimile at the principal place of business in the Cook Islands of the overseas company; or
- (f) where an individual who is a director, or an employee, or an agent of the overseas company is a registered user of a Customs computerised entry processing system and uses the system for the purposes of the business of the overseas company, by transmitting it by electronic means to the registered user at the principal place of business in the Cook Islands of the overseas company or otherwise in accordance with the normal procedure of operation of the relevant Customs computerised entry processing system in relation to that registered user in respect of the business of the overseas company.

(3) A notice by the Comptroller or an officer of Customs to a body corporate, other than a company or an overseas company, may be given,—

- (a) by delivery to a person who is a principal officer of the body corporate; or
- (b) by delivery to an employee of the body corporate at the principal office or principal place of business of the body corporate; or

- (c) by posting it to the address of the principal office of the body corporate or delivering it to a box at a document exchange which the body corporate is using at the time; or
 - (d) by sending it by facsimile machine to a telephone number used for the transmission of documents by facsimile at the principal office or principal place of business of the body corporate; or
 - (e) where an individual who is an employee or an agent of the body corporate is a registered user of a Customs computerised entry processing system and uses the system for the purposes of the business of the body corporate, by transmitting it by electronic means to the registered user at the principal office or principal place of business of the body corporate or otherwise in accordance with the normal procedure of operation of the relevant Customs computerised entry processing system in relation to that registered user in respect of the business of the body corporate.
- (4) A notice by the Comptroller or an officer of Customs to an individual including a trustee may be given,—
- (a) by delivery to that person; or
 - (b) by posting it to that person's address or delivering it to a box at a document exchange which that person is using at the time; or
 - (c) by sending it by facsimile machine to a telephone number used by that person for the transmission of documents by facsimile; or
 - (d) where the individual is a registered user of a Customs computerised entry processing system, by transmitting it by electronic means to that individual in accordance with the normal procedure of operation of the relevant Customs computerised entry processing system in relation to that individual.

351. Additional provision relating to notices under this Act - (1) For the purposes of this Act, a notice is deemed to be given when it is deemed to be received in accordance with subsection (2).

(2) For the purposes of this Act,—

- (a) a notice posted or delivered to a document exchange is deemed to be received—
 - (i) in the case of Rarotonga, 5 working days after it is posted; or
 - (ii) in the case of all other islands, 10 working days after it is posted:
- (b) a notice sent by facsimile machine is deemed to have been received on the working day following the day on which it was sent:
- (c) a notice transmitted by electronic means is deemed to have been received on the working day following the day on which it was transmitted:
- (d) in proving the giving of notice by post, it is sufficient to prove that—
 - (i) the document was properly addressed; and
 - (ii) all postal or delivery charges were paid; and
 - (iii) the document was posted or was delivered to the document exchange:
- (e) in proving the giving of notice by facsimile machine, it is sufficient to prove that the document was properly transmitted by facsimile machine to the person concerned:

- (f) in proving the transmitting of notice by electronic means, it is sufficient to prove that the notice was properly transmitted by electronic means in accordance with the normal operating procedure of the relevant Customs computerised entry processing system.

(3) A notice is not to be deemed to have been given to a person if the person proves that, through no fault on the person's part, the notice was not received within the time specified or was not received at all.

352. Regulations - (1) The Minister, in consultation with the Comptroller, may from time to time make regulations for 1 or more of the following purposes:

- (a) prescribing purposes in respect of which areas used for those purposes are required to be licensed as Customs controlled areas; and prescribing areas that are exempted from the requirement in section 13 to be licensed as a Customs controlled area:
- (b) prescribing the form and content of, and the procedure to be followed in making, an application for an area to be licensed as a Customs controlled area:
- (c) prescribing the circumstances in which and the period or periods of time for which no charges may be made by the licensee of a Customs controlled area for the reception or storage of imported goods:
- (d) prescribing the content of the notice required to be given to Customs by the person in charge of a craft under section 24, and prescribing the period of advance notice required to be given for the purposes of that section:
- (e) prescribing the time within which inward reports must be delivered under this Act:
- (f) prescribing the persons or classes of persons who are exempted from the requirements of sections 31, 32, 33 and 35:
- (g) prescribing the craft or classes of craft that are exempt from the application of section 39 or 43:
- (h) prescribing the form and content of outward reports required by section 40 and the manner in which, and time within which, those reports must be delivered to Customs:
- (i) prescribing, for the purposes of paragraph (e) of the definition of "person concerned in the movement of goods, persons, or craft" in section 45, persons, or classes of persons, involved in the carriage, handling, or transportation of goods, or persons, or both, from the Cook Islands to a point outside the Cook Islands or from a point outside the Cook Islands to the Cook Islands, for commercial purposes:
- (j) prescribing the form and manner in which Customs must be given access to information under section 48 or section 49 or both:
- (k) prescribing the time within which goods to which section 62 applies must be entered:
- (l) prescribing the time within which goods must be claimed for the purposes of section 62(4)(b):
- (m) prescribing the circumstances in which goods subject to the control of Customs may be unloaded:

- (n) prescribing the time within which goods to which section 73(1) applies must be entered:
- (o) prescribing the method by which the Comptroller must notify the rates of exchange, of foreign currency to the currency in use in the Cook Islands:
- (p) prescribing the time within which goods to which section 106 applies must be entered, the time within which excise duty owing must be paid, and the manner in which the volume of alcohol is to be specified on entry:
- (q) prescribing the manner in which volume of alcohol in an alcoholic beverage must be specified on entry:
- (r) prescribing the records that are required to be kept for the purposes of section 129 by each category or sub-category of persons described in subsection (1) of that section, and the period of time, not exceeding 7 years, for which the records are required to be kept:
- (s) prescribing the form and manner in which Customs must be given access to information under section 130:
- (t) prescribing exceptions, restrictions or conditions to which the Comptroller's power to refund or remit duty is subject:
- (u) prescribing the nature or value of sample goods that may be delivered free of duty and the conditions subject to which sample goods may be delivered free of duty:
- (v) prescribing the conditions subject to which a person may be released from a security given for the payment of duty on goods temporarily imported:
- (w) prescribing the conditions subject to which drawbacks of duty may be allowed, and the amounts of drawback that may be allowed:
- (x) prescribing the times within which Customs rulings must be made by the Comptroller, which time must, in the case of a ruling described in section 151(1)(c), not exceed 150 days after the requirements specified in section 152(2) have been met:
- (y) providing the manner of taking, use, and disposal of samples of goods taken by Customs officers for the purpose of section 193:
- (z) prescribing the kinds of securities that may be taken under section 198:
- (aa) prescribing the form of application for registration as a user of a Customs computerised entry processing system, and the information to be provided by the applicant:
- (bb) prescribing, for the purposes of section 168(1)(d), 1 or more other grounds on which a registered user may be considered unfit to continue to be a registered user:
- (cc) prescribing the period for which records of transmissions to or from a Customs computerised entry processing system must be kept by Customs:
- (dd) prescribing the documents that a Customs officer may require and the form of declaration to be completed under section 181(2):
- (ee) prescribing the form and content of the written report required by section 221(8):
- (ff) prescribing the procedure to be followed in the making of applications to Customs Appeal Authorities and in the conduct of appeals by Customs Appeal Authorities:

- (gg) making any provision which may be necessary or desirable to enable Customs Appeal Authorities to publish their decisions;
- (hh) prescribing the manner by which the Comptroller may exercise any power to sell goods under this Act, and the manner (including the order of priority) in which the proceeds of sale must be dispersed;
- (ii) prescribing the working hours of Customs, and providing for the fixing by the Comptroller of particular working hours in respect of any particular place;
- (jj) prescribing the form;
- (kk) prescribing offences in respect of the contravention of, or non-compliance with, any regulations made under this Act; and prescribing the fines, not exceeding \$1000 that may be imposed in respect of any such offence;
- (ll) conferring or providing for exemptions from any provision of any regulation made under this Act;
- (mm) providing for such matters as are contemplated by or necessary for giving full effect to the provisions of this Act and for its due administration.

(2) Without limiting subsection (1)(a), any regulations made under that provision prescribing areas used for the manufacture or processing of goods that are exempted from the requirement of section 13 to be licensed as a Customs controlled area may impose conditions -

- (a) as to the manner of the goods being manufactured or processed;
- (b) as to the source of the product being manufactured or processed;
- (c) limiting the use that may be made of the goods (for example, permitting personal use only);
- (d) limiting the age of any person involved in the manufacture or use of the goods;
- (e) limiting the quantity of goods that may be produced by any measure or other form of description.

(3) Different dates for the payment of excise duty may be prescribed in accordance with subsection (1)(p) in respect of different classes of goods subject to excise duty, or different classes of persons, or on any other differential basis.

353. Incorporation of provisions by reference in regulations - (1) Regulations made under this Act (for example, regulations made under section 99) may incorporate by reference any provisions set out in,—

- (a) an international trade agreement to which the Cook Islands is a party (for example, a free trade agreement); or
- (b) another document made to give effect to such an agreement.
- (2) The provisions may be incorporated in the regulations,—
 - (a) in whole or in part; and
 - (b) with modifications, additions, or variations specified in the regulations.
- (3) The incorporated provisions,—
 - (a) are the provisions as they exist at the time that the regulations are made; and
 - (b) form part of the regulations for all purposes and have legal effect accordingly.

354. Effect of amendments to, or replacement of, provisions incorporated by reference - An amendment to, or replacement of, provisions incorporated under section 353 has legal effect as part of the regulations only if regulations are made that state that the particular amendment or replacement has that effect.

355. Proof of provisions incorporated by reference - (1) A copy of the provisions incorporated under section 353, including any amendment to, or replacement of, the provisions, must be,—

- (a) certified as a correct copy of the provisions by the Comptroller; and
- (b) retained by the Comptroller.

(2) The production in proceedings of a certified copy of the provisions is, in the absence of proof to the contrary, sufficient evidence of the incorporation in the regulations of the provisions.

356. Access to provisions incorporated by reference - (1) The Comptroller must—

- (a) ensure that copies of any provisions incorporated under section 353 are available for inspection during working hours, free of charge, at places specified in a notice given under paragraph (d); and
- (b) ensure that copies of the provisions are published on an Internet site that is, so far as practicable, publicly available free of charge; and
- (c) ensure that copies of the provisions are available for purchase at a reasonable price at places specified in a notice given under paragraph (d); and
- (d) give notice by Public Notice stating that—
 - (i) the provisions are incorporated in particular regulations and the date on which the regulations were made; and
 - (ii) copies of the provisions are available (at all reasonable times) for inspection during working hours, free of charge, at specified places; and
 - (iii) copies of the provisions are available on a specified Internet site; and
 - (iv) copies of the provisions can be purchased at specified places.

(2) A failure to comply with this section does not invalidate regulations that incorporate provisions under section 351.

357. Regulations Act 1970-71 not applicable to provisions incorporated by reference - The Regulations Act 1970-71 does not apply to provisions incorporated under section 353 or to an amendment to, or replacement of, those provisions.

358. Regulations for fees, charges and expenses - (1) Without limiting the power to make regulations conferred by any other section of this Act, but subject to the provisions of this Act, the Minister, in consultation with the Comptroller, may from time to time make regulations—

- (a) prescribing the amounts of fees and charges payable under this Act or the method by which they are to be assessed and the persons liable for payment of the fees and charges;
- (b) prescribing a rate or rates of charges for the attendance of Customs officers for the purposes of this Act;

- (c) providing for the liability of any person to pay any actual and reasonable expenses incurred by any Customs officer in respect of any attendance by that officer for the purposes of this Act;
 - (d) prescribing the person or persons or classes of persons by whom the charges or expenses referred to in paragraphs (b) and (c) must be paid, or authorising the Comptroller to determine the person by whom they must be paid.
- (2) Different rates of fees or charges, or both, may be prescribed in accordance with subsection (1)(a) in respect of different classes of person, or different types of Customs controlled areas, or on any other differential basis.
- (3) Different rates of charges may be prescribed in accordance with subsection (1)(b) in respect of attendances during the working hours of Customs or attendees outside the working hours of Customs, or on any other differential basis.
- (4) Any regulation made under subsection (1) may—
- (a) prescribe the circumstances in which any fee, charge or expense may be refunded, remitted or waived, in whole or in part;
 - (b) fix a date by which any fee or charge is to be paid.

359. Comptroller may make rules for certain purposes - (1) The Comptroller may from time to time make rules for 1 or more of the following purposes:

- (a) prescribing the form and content of, and the particulars to be verified by declaration in, inward reports required to be delivered under this Act and the manner in which those reports must be delivered to Customs;
- (b) prescribing the form, or forms, of certificates of clearance to be issued under this Act;
- (c) prescribing the form and manner in which goods to which section 62 applies must be entered, and the particulars to be provided in the entry, and the form of any declaration to be made in the entry;
- (d) prescribing the form and manner in which goods to which section 73 applies must be entered, and the particulars to be provided in the entry, and the form of any declaration to be made in the entry;
- (e) prescribing the form and manner in which goods to which section 106 applies must be entered, and the particulars to be provided in the entry, and the form of any declaration to be made in the entry;
- (f) prescribing the manner in which the volume of alcohol in an alcoholic beverage is to be ascertained for the purposes of this Act;
- (g) prescribing the form of application for a Customs ruling;
- (h) prescribing the form and manner in which, and the time within which, the following goods must be reported to Customs:
 - (i) goods exempted from the requirements of section 62 by regulations made under section 63(c);
 - (ii) goods deemed to be entered for the purposes of section 62 by regulations made under section 63(d);
 - (iii) goods exempted from the requirements of section 73 by regulations made under section 74(a);
 - (iv) goods deemed to be entered for the purposes of section 73 by regulations made under section 74(b).

(2) The power to prescribe forms under this section includes the power to prescribe electronic message formats to be used for the electronic transmission of data to or between computers.

(3) Every rule made under this section must be signed by the Comptroller.

(4) The power of the Comptroller to make rules under this section must not be delegated to any other person.

(5) The Comptroller must publish any rule or amendments to any rule made under subsection (1)(a), (b), (c), (d), (e), (f), (g), or (h) prior to effecting it.

(6) The Comptroller may, from time to time, amend or revoke any rules made under subsection (1), and the provisions of this section, with all necessary modifications, apply in respect of any such amendment or revocation.

360. Use of reasonable force must be reported - A Customs officer must, within 5 working days of using reasonable force under any provision of this Act, give the Comptroller a written report on—

- (a) the use of the force; and
- (b) the circumstances in which it was used.

361. Disclosure of information overseas - (1) The Comptroller may disclose any information specified in section 362(1) to an overseas agency, body, or person, whose functions include—

- (a) the prevention, detection, investigation, prosecution, or punishment of offences that are, or that if committed in the Cook Islands would be,—
 - (i) Customs offences of any kind; or
 - (ii) other offences punishable by imprisonment; or
- (b) the processing of international passengers at the border by public authorities; or
- (c) border security; or
- (d) the enforcement of a law imposing a pecuniary penalty; or
- (e) the protection of public revenue.

(2) The disclosure of information under subsection (1) must be—

- (a) in accordance with an agreement between the Comptroller and the agency, body, or person concerned that complies with subsections (3) and (4); or
- (b) in accordance with subsection (6).

(3) The Comptroller must not enter into an agreement for the purpose of subsection (2)(a) unless satisfied that it is justified to help prevent, identify, or respond to violations of Cook Islands law or,—

- (a) in the case of an agreement with an international agency or body, to help prevent, identify, or respond to actions of a kind whose prevention or identification, or responding to which, is among the functions of the agency or body;
- (b) in any other case, to help prevent, identify, or respond to violations of the law of the Crown concerned.

(4) For the purposes of subsection (2)(a), an agreement—

- (a) must be in writing; and
- (b) must state criteria for the disclosure of information under it; and
- (c) must state, in respect of information to be disclosed,—

- (i) the use that the agency, body, or person may make of it; and
- (ii) either—
 - (A) that the agency, body, or person must not disclose it to any other agency, body, or person; or
 - (B) the other agencies, bodies, or persons to which the agency, body, or person may disclose any of it, and the extent to which, and conditions subject to which, the agency, body, or person may do so; and

(d) may state—

- (i) the form in which the information may be disclosed;
- (ii) the method by which the information may be disclosed; and

(e) may be varied from time to time.

(5) This section does not limit the general powers of the Comptroller to enter into agreements not related to the disclosure of information with any overseas agency, body, or person.

(6) The Comptroller may disclose information to an overseas agency, body, or person without a written agreement specified in subsection (2)(a) if—

- (a) the functions of the agency, body, or person include the prevention, detection, investigation, prosecution, or punishment of Customs offences of any kind or of other offences punishable by imprisonment; and
- (b) the information is disclosed subject to conditions stating—
 - (i) the use that the agency, body, or person may make of it, and
 - (ii) either—
 - (A) that the agency, body, or person must not disclose it to any other agency, body, or person; or
 - (B) the other agencies, bodies, or persons to which the agency, body, or person may disclose any of it, and the extent to which, and conditions subject to which, the agency, body, or person may do so; and
- (c) the Comptroller makes and keeps a record of —
 - (i) the information that was disclosed; and
 - (ii) the agency, body, or person to which it was disclosed; and
 - (iii) the conditions subject to which it was disclosed.

(7) If, before the commencement of this section, the Government of the Cook Islands or Comptroller has entered into any agreement or arrangement with any overseas agency, body, or person and that agreement or arrangement could have been made or entered into under this section, the agreement or arrangement continues and has effect as if it had been made or entered into under this section. This subsection prevails over subsection (4).

(8) The Comptroller must not disclose any information under subsection (6) unless satisfied that it relates to a suspected violation of Cook Islands law or,—

- (a) in the case of disclosure to an international agency or body, to a suspected action of a kind whose prevention or identification, or responding to which, is among the functions of the agency or body;
- (b) in any other case, to a suspected violation of the law of the State concerned.

362. Information that may be disclosed - (1) The information that may be disclosed under section 361 is—

- (a) airline passenger and crew lists;
- (b) craft movements (which may include passenger and crew lists);
- (c) past travel movements of specified people;
- (d) previous convictions of specified people;
- (e) general history of specified people (which may include associates and networks);
- (f) modus operandi of specified people;
- (g) known currency and other financial transactions of relevant interest, including involvement in money laundering;
- (h) intelligence analysis assessments and reports;
- (i) details of mail interceptions;
- (j) personal identification details (which may include photographs, distinguishing features, and details of identity or travel documents);
- (k) names and details of Customs personnel, freight forwarding and transport personnel, and personnel in the trade and travel business;
- (l) details of known or suspected involvement of persons in illicit activities.

(2) Section 361 does not prevent or limit any disclosure of information otherwise than under that section that may be required or authorised by or under law, or any treaty, agreement, or arrangement concluded by the Government of the Cook Islands.

363. Customs may for certain purposes collect, use, or disclose certain information - (1) This section applies to information viewed by the Customs under sections 51 or 55, and to information to which the Customs is given access under section 130.

(2) The Customs may collect, use, or disclose the information for any of the following purposes—

- (a) exercising or performing a power, function, or duty under this Act;
- (b) the prevention, detection, investigation, prosecution, and punishment of offences that are, or that if committed in the Cook Islands would be,—
 - (i) Customs offences of any kind; or
 - (ii) other offences punishable by imprisonment;
- (c) the processing of international passengers at the border by public authorities;
- (d) the protection of border security;
- (e) the protection of the health and safety of members of the public.

(3) To avoid doubt, if the information is personal information and is disclosed by the Customs to an agency, body, or person under subsection (2) and for a purpose specified in that subsection, then the agency, body, or person—

- (a) is authorised by this section to obtain and collect that information for that purpose; but
- (b) may keep, use, or disclose that information only (to another enforcement agency with the approval of Customs).

(4) Section 361 applies, with all necessary modifications, to the disclosure of the information to an overseas agency, body, or person whose functions include—

- (a) the prevention, detection, investigation, prosecution, and punishment of offences that are, or that if committed in the Cook Islands would be,—

- (i) Customs offences of any kind; or
- (ii) other offences punishable by imprisonment; or
- (b) the processing of international passengers at the border by public authorities; or
- (c) border security; or
- (d) the protection of the health and safety of members of the public.
- (5) Nothing in this section limits sections 56 or 59.

Validations and savings

364. Acts and Regulations amended - (1) The Acts specified in Schedule 4 are amended in the manner indicated in that schedule.

(2) The regulations specified in Schedule 5 are amended in the manner indicated in that schedule.

365. Repeals and Revocations - (1) The enactments specified in Schedule 6 are repealed.

(2) The regulations, orders, and notices specified in Schedule 7 are revoked.

366. Validation of Acts under Inter-Governmental Agreements relating to Customs duties suspensions - Any Act done under and in accordance with any Inter-Governmental Agreement relating to Customs duties suspensions before the commencement of this section is declared to be and to always have been validly done.

367. Savings for proceedings and other matters - (1) The repeal of the Customs Act 1913 by section 365(1) does not affect any—

- (a) civil proceedings commenced in the High Court of the Cook Islands before the commencement of this section; or
- (b) administrative decisions or tariff classification opinions given by the Collector of Customs or the Comptroller of Customs under the Customs Act 1913; or
- (c) right or proceedings relating to a refund, remission or drawback of duty under the Customs Act 1913 existing before the commencement of this section; or
- (d) application made under the provisions of the Customs Act 1913 for waiver of any forfeiture; or
- (e) condemnation of goods in accordance with the provisions of the Customs Act 1913.

(2) For the purposes of subsection (1), the provisions of the Customs Act 1913 to which that provision relates continue in force as if that Act had not been repealed.

Transitional provisions

368. Transitional provisions relating to terminology - (1) Subject to any other provisions of this Act, and unless the context otherwise requires, every reference in any enactment, regulation, rule, order, or in any document in force or existing immediately before the commencement of this section to the Customs Department must, on and after the commencement of this section, be read as a reference to the Cook Islands Customs Service established by this Act.

(2) Subject to any other provisions of this Act, and unless the context otherwise requires, every reference in any enactment, regulation, rule, order, or in any document in force or existing immediately before the commencement of this section to an officer of Customs must, on and after the commencement of this section, be read as a reference to a Customs officer appointed under this Act.

(3) Subject to any other provisions of this Act, and unless the context otherwise requires, every reference in any enactment, regulation, rule, order, or in any document in force or existing immediately before the commencement of this section to the Comptroller of Customs must, on and after the commencement of this section, also be read as a reference to the Comptroller of the Cook Islands Customs Service.

(4) On and after the commencement of this section,—

- (a) all proceedings that were pending by or against the Customs Department immediately before the commencement of this section may be carried on, completed, or enforced by or against the Cook Islands Customs Service; and
- (b) all rights and obligations of the Customs Department existing immediately before the commencement of this section become the rights and obligations of the Cook Islands Customs Service.

369. Transitional provision concerning assessment and payment of duty - The provisions of the Customs Act 1913 and all regulations, Orders in Council, warrants, and acts of authority under that Act continue in force and apply to—

- (a) the payment of duty payable before the commencement of this section; and
- (b) the assessment and payment of duty assessable before the commencement of this section—

as if this Act had not been passed.

370. Examination place deemed to be a Customs controlled area - Any place that was, immediately before the commencement of this section, an examination place appointed by the Comptroller of Customs in accordance with section 20 of the Customs Act 1913 are deemed for the purposes of this Act to be a Customs controlled area licensed under section 15 for the purposes described in paragraphs (d) and (e) of section 13.

371. Sufferance wharf, and wharf deemed to be a Customs controlled area - Any place that was, immediately before the commencement of this section, a sufferance wharf appointed by the Comptroller of Customs under the Customs Act 1913, is deemed for the purposes of this Act to be a Customs controlled area licensed under section 15 of this Act for the purposes described in paragraphs (d) and (e) of section 13.

372. Staff accommodation, facilities and transitional buildings deemed to be a Customs controlled area - (1) Any place that was, immediately before the commencement of this section,—

- (a) staff accommodation or facilities directed by the Minister of Customs to be for the exclusive use of officers of Customs under the Customs Act 1913; or

- (b) a transit building declared by the Minister of Customs to be required under the Customs Act 1913 is deemed for the purposes of this Act to be a Customs controlled area licensed under section 15 of this Act for the purposes described in paragraphs (d) and (e) of section 13.

(2) Where any area in any place referred to in subsection (1)(a) was, immediately before the commencement of this section, entitled to be exempt from charges under the Customs Act 1913, that area continues to be exempt from those charges until an application in respect of that area has been made in accordance with section 376 of this Act and dealt with in accordance with this Act.

373. Export warehouse deemed to be a Customs controlled area - Any place that was, immediately before the commencement of this section, an export warehouse licensed under the Customs Act 1913 is deemed for the purposes of this Act to be a Customs controlled area licensed under section 15 of this Act for the purpose described in section 13(b) of this Act.

374. Manufacturing area deemed to be a Customs controlled area - Any place that was, immediately before the commencement of this section, a manufacturing area licensed under the Customs Act 1913 is deemed for the purposes of this Act to be a Customs controlled area licensed under section 15 of this Act for the purpose described in section 13(a) of this Act.

375. Transitional provision relating to conditions of appointment or licence - Any specification, limitation, condition, or restriction that, immediately before the commencement of this section, applied under the Customs Act 1913 to any examination place, wharf, sufferance wharf, export warehouse, or manufacturing area continues to apply despite the passing of this Act until an application in respect of that area has been made in accordance with section 376 of this Act and dealt with in accordance with this Act.

376. Application for licence as Customs controlled area to be made within 40 working days - Not later than 40 working days after the commencement of this section the owner or occupier of or person operating in any area to which sections 370 to 374 of this Act apply must make an application in accordance with section 14 of this Act for the area to be licensed as a Customs controlled area and all the provisions of this Act apply to that application.

377. Transitional status to continue until application made and disposed of - (1) Subject to subsection (2), an area that is deemed to be a Customs controlled area under any of sections 370 to 374 of this Act continues to be a Customs controlled area until an application in respect of that area has been made in accordance with section 376 of this Act and dealt with in accordance with this Act.

(2) Where, at the expiry of the period specified in section 376 of this Act, no application has been made in accordance with that section in respect of an area to which any of sections 370 to 374 of this Act apply, that area ceases to be a Customs controlled area.

378. Transitional provision relating to persons approved to defer payment of duty - (1) Subject to subsection (2), every person who, immediately before the commencement of this section, was approved under the Customs Act 1913 to defer the payment of duty is deemed to be an approved person for the purposes of section 121(6) of this Act.

(2) As soon as practicable after the commencement of this section the Comptroller must issue to the person referred to in subsection (1) a notice under this Act specifying the terms and conditions applicable for the deferment of duty in place of the conditions imposed under the Customs Act 1913.

(3) Despite the provisions of subsection (2), the Comptroller may vary or cancel any approval to which subsection (1) applies, or may vary or cancel any term or condition affecting the approval.

379. Transitional provision relating to businesses not required to be licensed - (1) Where, immediately before the commencement of this section, a person carrying on business as a manufacturer of goods specified in the Excise Order was, under a direction given by the Minister of Customs under the Customs Act 1913, not required to be licensed, the area in which that person carries on the business is deemed to be an area in respect of which the Comptroller has given a direction under section 15(4) of this Act.

(2) A direction of the Comptroller deemed to be given under subsection (1) is deemed to be given in respect of the part of the business and the areas specified in the direction given by the Minister under the Customs Act 1913.

(3) Not later than 40 working days after the commencement of this section, a person to whom this section applies must make an application under this Act for the area in which the person carries on business as described in subsection (1) to be licensed as a Customs controlled area, and all the provisions of this Act apply to that application.

(4) An area described in subsection (1) continues to be deemed to be an area in respect of which the Comptroller has given a direction under section 15(4) of this Act until an application in respect of that area has been made in accordance with subsection (3) and dealt with in accordance with this Act.

(5) Where, at the expiry of the period specified in subsection (3), no application has been made in accordance with that subsection, that area ceases to be an area in respect of which the Comptroller has given a direction under section 15(4) of this Act.

380. Transitional provisions relating to any civil or criminal investigations under the Customs Act 1913 - (1) A person who may exercise a power under any of sections 180, 194, 202, 203, 207, 208, 215, and 221 for the purpose of investigating offences suspected of having been committed against this Act may also exercise that power in accordance with this Act for the purpose of investigating offences suspected of having been committed against the Customs Act 1913.

(2) For the purposes of subsection (1), a reference to this Act—

(a) in relation to any offence in sections 194(1), 207(1), 208(1), and 215(1):

(b) in relation to goods in section 202(1):

(c) in relation to a thing in section 215(1)(c), —

is taken to include a reference to the Customs Act 1913.

(3) After exercising, by virtue of subsection (1), any power under this Act in relation to a suspected offence against the Customs Act 1913, the Comptroller or a Customs officer, as the case may be, must not exercise any corresponding power under the Customs Act 1913 in relation to that suspected offence.

(4) Nothing in this section limits or affects the application of section 20(h) of the Acts Interpretation Act 1924 in relation to the prosecution of offences against the Customs Act 1913.

381. Transitional Orders in Council - (1) The Queen's Representative, by Order in Executive Council, may from time to time prescribe transitional and savings provisions concerning the coming into force of this Act, which may be in addition to or in place of transitional and savings provisions of this Part.

(2) This section expires 2 years after the commencement of this section.

382. References to Customs Act 1913 - A reference in any enactment or document in force at the commencement of this Act to a provision of the Customs Act 1913 must, unless the context otherwise requires, be read and construed as a reference to the corresponding provision of the Customs Revenue and Border Protection Act 2012.

This Act is administered by the Revenue Management Division of the Ministry of Finance and
Economic Management

SCHEDULES**Schedule 1
Prohibited imports
(Section 90(1))**

False or counterfeit coin or banknotes; and any coin that is not of the established standard in weight or composition; and any coin or banknotes that are intended for circulation in the Cook Islands and are not legal tender in the Cook Islands.

Goods manufactured or produced wholly or in part by prison labour, or within or in connection with any prison, jail, or penitentiary, excluding a bona fide gift made by a prisoner for the personal use of a private individual, also goods similar in character to those manufactured or produced in such institutions when sold or offered for sale by any person, firm, or corporation having a contract for the manufacture or production of such articles in such institutions, or by an agent of such person, firm, or corporation, or when originally purchased from or transferred by any such contractor.

**Schedule 2
Valuation of goods for the purposes of the Tariff
(Sections 94, 95)****1 Interpretation****(1) In this Schedule,—**

computed value means the value determined in accordance with clause 7

country of export, or the country from which any goods are exported, means the country from which the goods are shipped directly to the Cook Islands, or, as the case may be, the country from which the goods are deemed to be shipped under this Act

deductive value means the value determined in accordance with clause 6

goods of the same class or kind, means imported goods that—

- (a) are within a group or range of imported goods produced by a particular industry or industry sector that includes identical goods or similar goods in relation to the goods being valued; and
- (b) for the purposes of—
 - (i) clause 6, were exported from any country; and
 - (ii) clause 7, were produced in and exported from the country in and from which the goods being valued were produced and exported

identical goods means imported goods that—

- (a) are the same in all respects, including physical characteristics, quality, and reputation, as the goods being valued, except for minor differences in appearance that do not affect the value of the goods; and
- (b) were produced in the country in which the goods being valued were produced; and
- (c) were produced by or on behalf of the person who produced the goods being valued,—but does not include imported goods where engineering, development work, artwork, designwork, plans, or sketches undertaken in the Cook Islands were supplied, directly or indirectly, by the buyer of those imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of those imported goods

price paid or payable, in relation to any goods, means the aggregate of all amounts paid or payable by the buyer to or for the benefit of the seller in respect of the goods

to produce includes to grow, to manufacture, and to mine

similar goods means imported goods that—

- (a) closely resemble the goods being valued in respect of component materials and parts and characteristics and are functionally and commercially interchangeable with the goods being valued having regard to the quality and reputation of the goods and the goods being valued; and
- (b) were produced in the country in which the goods being valued were produced; and
- (c) were produced by or on behalf of the person who produced the goods being valued,—but does not include imported goods where engineering, development work, artwork, design work, plans, or sketches undertaken in the Cook Islands were supplied, directly or indirectly, by the buyer of those imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of those imported goods

sufficient information, in respect of the determination of any amount, difference, or adjustment, means objective and quantifiable information that clearly establishes the accuracy of the amount, difference, or adjustment

transaction value means the value determined in accordance with clauses 2 and 3 .

- (2) For the purposes of this Schedule, persons are deemed to be related only if—
 - (a) they are officers or directors of one another's business; or
 - (b) they are legally recognised partners in business; or
 - (c) they are employer and employee; or
 - (d) any person directly or indirectly owns, controls, or holds 5 percent or more of the outstanding voting stock or shares of both of them; or
 - (e) one of them directly or indirectly controls the other; or
 - (f) both of them are directly or indirectly controlled by a third person; or
 - (g) together they directly or indirectly control a third person; or
 - (h) they are members of the same family.
- (3) For the purposes of this Schedule, persons are deemed to be members of the same family if—
 - (a) they are connected by blood relationship within the fourth degree of relationship; or

- (b) they are married to, or in a civil union or a de facto relationship with, one another or if one is married to, or in a civil union or a de facto relationship with, a person who is within the fourth degree of relationship to the other; or
- (c) one has been adopted as the child of the other or as a child of a person who is within the third degree of relationship to the other.
- (4) For the purposes of this Schedule, where there are no goods that were produced by or on behalf of the person who produced the goods being valued and that are otherwise identical goods or similar goods, goods that were produced by or on behalf of a different person and that are otherwise identical goods or similar goods are deemed to be identical goods or similar goods, as the case may be.
- (5) For the purposes of this Schedule, charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of imported goods must not be regarded as part of the Customs value in any case where—
 - (a) the charges are distinguished from the price actually paid or payable for the goods; and
 - (b) such goods are actually sold at the price declared as the price actually paid or payable; and
 - (c) the buyer, if required, can demonstrate that—
 - (i) the financing arrangement was made in writing; or
 - (ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided.

2 Transaction value as primary basis of valuation

- (1) The Customs value of imported goods must be their transaction value, that is, the price paid or payable for the goods when sold for export to the Cook Islands, adjusted in accordance with clause 3, if—
 - (a) there are no restrictions respecting the disposition or use of the goods by the buyer, other than restrictions that—
 - (i) are imposed by law; or
 - (ii) limit the geographical area in which the goods may be resold; or
 - (iii) do not substantially affect the value of the goods; or
 - (b) the sale of the goods or the price paid or payable for the goods is not subject to some condition or consideration in respect of which a value cannot be determined; or
 - (c) where any part of the proceeds of any subsequent resale, disposal, or use of the goods by the buyer is to accrue, directly or indirectly, to the seller, the price paid or payable for the goods includes the value of that part of the proceeds or can be adjusted in accordance with clause 3; or
 - (d) the buyer and seller of the goods are not related at the time the goods are sold for export or, where the buyer and seller are related at that time,—
 - (i) their relationship did not influence the price paid or payable for the goods; or
 - (ii) the importer demonstrates that the transaction value of the goods meets the requirements set out in subclause (2).
- (2) In a sale between related persons, for the purpose of showing that the relationship did not influence the transaction value, the importer must produce evidence that the transaction value of the goods being valued, taking into consideration any relevant factors including such factors and differences as may be prescribed, closely approximates the Customs value of other goods exported at the time or substantially at the same time as the goods being valued, being—
 - (a) the transaction value of identical goods or similar goods in respect of a sale of those goods for export to the Cook Islands between a seller and buyer who are not related at the time of the sale; or

- (b) the deductive value of identical or similar goods determined in accordance with clause 6; or
- (c) the computed value of identical or similar goods determined in accordance with clause 7.
- (3) In any case where the Comptroller is of the opinion that the relationship between the buyer and seller of any goods influenced the price paid or payable for the goods, the Comptroller must inform the importer, in writing if so requested, of the grounds on which the Comptroller formed that opinion, and must give the importer a reasonable opportunity to satisfy the Comptroller that the relationship did not influence the price.
- (4) Where subclause (2) applies, the importer must, without limiting the generality of subclause (2), provide the following information:
 - (a) the nature of the goods being valued:
 - (b) the nature of the industry that produces the goods being valued:
 - (c) the season in which the goods being valued are imported:
 - (d) whether a difference in values is commercially significant:
 - (e) the trade levels at which the sales take place:
 - (f) the quantity levels of the sales:
 - (g) any of the amounts referred to in clause 3:
 - (h) the costs, charges, or expenses incurred by a seller when the seller sells to a buyer to whom the seller is not related that are not incurred when the seller sells to a buyer to whom the seller is related.
- (5) Where,—
 - (a) in the opinion of the Comptroller, the Customs value cannot be determined under this clause; or
 - (b) the Comptroller has reason to doubt the truth or accuracy of the declared Customs value and, after having sought further explanation or other evidence that the declared Customs value represents the total amount actually paid or payable for the imported goods, the Comptroller is still not satisfied that the Customs value can be determined under this clause—the Comptroller may determine the Customs value of the goods by proceeding sequentially through clauses 4 to 8 to the first such clause of this Schedule under which the Customs value can, in the opinion of the Comptroller, be determined.
- (6) Despite subclause (5), on the written request of the importer to the Comptroller, the order of consideration of the valuation basis provided for in clauses 6 and 7 must be reversed.

3 Adjustment of price paid or payable

- (1) In determining the transaction value of goods under clause 2, the price paid or payable for the goods must be adjusted—
 - (a) by adding thereto amounts, to the extent that each such amount is not otherwise included in the price paid or payable for the goods and is determined on the basis of sufficient information, equal to—
 - (i) commissions and brokerage in respect of the goods incurred by the buyer, other than fees paid or payable by the buyer to the buyer's agent for the service of representing the buyer overseas in respect of the purchase of the goods; and
 - (ii) the packing costs and charges incurred by the buyer in respect of the goods, including the cost of cartons, cases, and other containers and coverings that are treated for Customs purposes as being part of the imported goods and all expenses of packing incidental to placing the goods in the condition in which they are shipped to the Cook Islands; and
 - (iii) the value of any of the following goods and services:
 - (A) materials, component parts, and other goods incorporated in the imported goods:

- (B) tools, dies, moulds, and other goods utilized in the production of the imported goods:
- (C) materials consumed in the production of the imported goods:
- (D) engineering, development work, artwork, designwork, plans, and sketches undertaken elsewhere than in the Cook Islands and necessary for the production of the imported goods,—determined in accordance with subclause (2), that are supplied, directly or indirectly, by the buyer free of charge or at a reduced cost for use in connection with the production and sale for export of the imported goods, apportioned to the imported goods in a reasonable manner and in accordance with generally accepted accounting principles; and
- (iv) royalties and licence fees, including payments for patents, trademarks, and copyrights in respect of the imported goods that the buyer must pay, directly or indirectly, as a condition of the sale of the goods for export to the Cook Islands, exclusive of charges for the right to reproduce the imported goods in the Cook Islands; and
- (v) the value of any part of the proceeds of any subsequent resale, disposal, or use of the goods by the buyer that accrues or is to accrue, directly or indirectly, to the seller; and
- (vi) the value of any materials, component parts, and other goods incorporated in the imported goods for the purpose of repair to, or refurbishment of, those goods prior to export of the goods to the Cook Islands, and the price paid for the service of repair or refurbishment, as the case may be; and
- (vii) the costs of transportation and insurance of, and the loading, unloading, and handling charges, and other charges and expenses associated with the transportation of, the imported goods until the goods have left the country of export if such costs, charges, and expenses are paid or payable by the buyer, directly or indirectly, to or for the benefit of the seller as a condition of the transaction:
- (b) by deducting therefrom amounts, to the extent that each such amount is otherwise included in the price paid or payable for the goods, equal to—
 - (i) the costs of transportation and insurance of, and the loading, unloading, and handling charges, and other charges and expenses associated with the transportation of, the imported goods from the time the goods have left the country of export, other than any cost, charge, or expense referred to in subparagraph (ii)(B); and
 - (ii) any of the following costs, charges, or expenses:
 - (A) any reasonable cost, charge, or expense that is incurred for the construction, erection, assembly, or maintenance of, or technical assistance provided in respect of, the goods after the goods are imported:
 - (B) any reasonable cost, charge, or expense that is incurred in respect of the transportation or insurance of the goods within the Cook Islands and any reasonable cost, charge, or expense associated therewith:
 - (C) any Customs duties or other taxes payable in the Cook Islands by reason of the importation or sale of the goods,—
 - if the cost, charge, or expense is identified separately from the balance of the price paid or payable for the goods:
 - (c) in respect of carrier media bearing data or instructions, by deducting the value of the data or instructions from the price paid or payable for the goods if—
 - (i) the value of the data or instructions is distinguished from the cost or value of the carrier media; and
 - (ii) the data or instructions are not incorporated in data processing equipment.
- (2) The value of the goods and services described in subclause (1)(a)(iii) must be determined—

- (a) in the case of materials, components, parts and other goods incorporated in the goods being valued or any materials consumed in the production of the goods being valued—
 - (i) by ascertaining—
 - (A) their cost of acquisition where they were acquired by the buyer from a person who was not related to the buyer at the time of their acquisition; or
 - (B) their cost of acquisition incurred by the person related to the buyer, where the goods were acquired by the buyer from a person who was related to the buyer at the time of their acquisition but who did not produce them; or
 - (C) their cost of production where they were produced by the buyer or a person related to the buyer at the time of their production; and
 - (ii) by adding thereto—
 - (A) the cost of their transportation to the place of production of the goods being valued; and
 - (B) the value added to them by any repairs or modifications made to them after they were so acquired or produced;
- (b) In the case of tools, dies, moulds, and other goods, utilised in the production of the goods being valued—
 - (i) by ascertaining—
 - (A) their cost of acquisition where they were acquired by the buyer from a person who was not related to the buyer at the time they were so acquired; or
 - (B) their cost of acquisition incurred by the person related to the buyer, where they were acquired by the buyer from a person related to the buyer at the time they were so acquired but who did not produce them; or
 - (C) their cost of production where they were produced by the buyer or a person related to the buyer at the time of their production; and
 - (ii) by adding thereto—
 - (A) the cost of their transportation to the place of production of the goods being valued; and
 - (B) the value added to them by any repairs or modifications made to them after they were so acquired or produced; and
 - (iii) by deducting therefrom an amount to account for any previous use of the goods made after the goods were so acquired or produced:
- (c) in the case of engineering, development work, artwork, designwork, plans and sketches, undertaken elsewhere than in the Cook Islands and necessary for the production of the goods being valued by ascertaining—
 - (i) their cost of acquisition or of the lease thereof, where they were acquired or leased by the buyer from a person who was not related to the buyer at the time they were so acquired or leased and are not generally available to the public; or
 - (ii) their cost of acquisition or of the lease thereof incurred by the person related to the buyer, where they were acquired or leased by the buyer from a person related to the buyer at the time they were so acquired or leased, but who did not produce them and are not generally available to the public; or
 - (iii) the cost to the public of obtaining them where they are available generally to the public; or
 - (iv) the cost of production thereof where they were produced by the buyer or a person related to the buyer at the time of their production.
- (3) For the purposes of subclause (1)(c), the expression **carrier media** does not include integrated circuits, semi-conductors and similar devices, or articles incorporating such circuits or devices; and the expression **data or instructions** does not include sound, cinematic, or video recordings.

(4) Where any adjustment in terms of this clause cannot, in the opinion of the Comptroller, be made because of the lack of sufficient information, the transaction value of the goods being valued cannot be determined under clause 2.

4 Transaction value of identical goods as Customs value

(1) Subject to subclauses (2) to (4), where the Customs value of imported goods cannot, in the opinion of the Comptroller, be determined under clause 2, the Customs value of the goods must be the transaction value of identical goods in respect of a sale of those goods for export to the Cook Islands if that transaction value is the Customs value Formatted: Bullets and Numbering Formatted: Bullets and Numbering of the identical goods and the identical goods were exported at the same or substantially the same time as the goods being valued and were sold under the following conditions—

(a) to a buyer at the same or substantially the same trade level as the buyer of the goods being valued; and

(b) in the same or substantially the same quantities as the goods being valued.

(2) Where the Customs value of imported goods cannot be determined under subclause (1) because identical goods were not sold under the conditions described in subclause (1)(a) and (b), there must be substituted therefor identical goods sold under any of the following conditions—

(a) to a buyer at the same or substantially the same trade level as the buyer of the goods being valued but in quantities different from the quantities in which those goods were sold; or

(b) to a buyer at a trade level different from that of the buyer of the goods being valued but in the same or substantially the same quantities as the quantities in which those goods were sold; or

(c) to a buyer at a trade level different from that of the buyer of the goods being valued and in quantities different from the quantities in which those goods were sold.

(3) For the purposes of determining the Customs value of imported goods under subclause (1), the transaction value of identical goods must be adjusted by adding thereto or deducting therefrom, as the case may be, amounts to account for—

(a) commercially significant differences between the costs, charges, and expenses referred to in clause 3(1)(a)(vii) in respect of the identical goods and those costs, charges, and expenses in respect of the goods being valued that are attributable to differences in distances and modes of transport;

(b) where the transaction value is in respect of identical goods sold under the conditions described in any of paragraphs (a) to (c) of subclause (2), differences in the trade levels of the buyers of the identical goods and the goods being valued or the quantities in which the identical goods and the goods being valued were sold or both, as the case may be,—

if each amount can, in the opinion of the Comptroller, be determined on the basis of sufficient information. Where any such amount cannot be so determined, the Customs value of the goods being valued must not be determined on the basis of the transaction value of those identical goods under this clause.

(4) Where, in relation to imported goods being valued, there are 2 or more transaction values of identical goods that meet all the requirements set out in subclauses (1) and (3) or where there is no such transaction value but there are 2 or more transaction values of identical goods sold under the conditions described in any of paragraphs (a) to (c) of subclause (2) that meet all the requirements set out in this clause that are applicable by virtue of subclause (2), the Customs value of the goods being valued must be determined on the basis of the lowest such transaction value.

5 Transaction value of similar goods as Customs value

(1) Subject to subclause (2) and subclauses (2) to (4) of clause 4, where the Customs value of imported goods cannot, in the opinion of the Comptroller, be determined under clause 4, the Customs value of the goods must be the transaction value of similar goods in respect of a sale of those goods for export to the Cook Islands if that transaction value is the Customs value of the similar goods and the similar goods were exported at the same or substantially the same time as the goods being valued and were sold under the following conditions—

(a) to a buyer at the same or substantially the same trade level as the buyer of the goods being valued; and

(b) in the same or substantially the same quantities as the goods being valued.

(2) Subclauses (2) to (4) of clause 4 apply to this clause in respect of similar goods as if every reference in those subclauses to identical goods were a reference to similar goods.

6. Deductive value as Customs value

(1) Subject to subclauses (5) and (6) of clause 2, where the Customs value cannot, in the opinion of the Comptroller, be determined under clause 5, the Customs value of the goods must be the deductive value in respect of the goods.

(2) Where the goods being valued or identical goods or similar goods are sold in the Cook Islands in the condition in which they were imported at the same or substantially the same time as the time of importation of the goods being valued, the deductive value of the goods being valued must be the price per unit in respect of sales described in subclause (5), determined in accordance with that subclause and adjusted in accordance with subclause (6), at which the greatest number of units of the goods being valued or identical goods or similar goods are so sold.

(3) Where the goods being valued or identical goods or similar goods are sold in the Cook Islands in the condition in which they were imported before the expiration of 90 days after the importation of the goods being valued but are not so sold at the same or substantially the same time as the time of that importation, the deductive value of the goods being valued must be the price per unit in respect of sales described in subclause (5), determined in accordance with that subclause and adjusted in accordance with subclause (6), at which the greatest number of units of the goods being valued or identical goods or similar goods are so sold at the earliest date after the importation of the goods being valued.

(4) Where the goods being valued or identical goods or similar goods are not sold in the Cook Islands in the circumstances described in subclause (2) or subclause (3), but the goods being valued, after being assembled, packaged, or further processed in the Cook Islands, are sold in the Cook Islands before the expiration of 90 days after the importation thereof and the importer of the goods being valued requests that this subclause be applied in the determination of the Customs value of those goods, the deductive value of the goods being valued must be the price per unit, in respect of sales described in subclause (5), determined in accordance with that subclause and adjusted in accordance with subclause (6), at which the greatest number of units of the goods being valued are so sold.

(5) For the purposes of subclauses (2) to (4), the price per unit in respect of any goods being valued or identical goods or similar goods, must be determined by ascertaining the unit price in respect of sales of the goods at the first trade level after their importation to persons who—

(a) are not related to the persons from whom they buy the goods at the time the goods are sold to them; and

(b) have not supplied, directly or indirectly, free of charge or at a reduced cost for use in connection with the production and sale for export of the goods, any of the goods or services referred to in clause 3(1)(a)(iii),—

at which the greatest number of units of the goods is sold where, in the opinion of the Comptroller, a sufficient number of such sales have been made to permit a determination of the price per unit of the goods.

(6) For the purposes of subclauses (2) to (4), the price per unit in respect of any goods being valued or identical goods or similar goods, must be adjusted by deducting therefrom an amount equal to the aggregate of—

(a) an amount, determined in accordance with subclause (7), equal to—

(i) the amount of commission generally earned on a unit basis; or

(ii) the amount for profit and general expenses, including all costs of marketing the goods, considered together as a whole, that is generally reflected on a unit basis—

in connection with sales in the Cook Islands of goods of the same class or kind as those goods:

(b) reasonable costs, charges, and expenses that are incurred in respect of the transportation and insurance of the goods within the Cook Islands and reasonable costs, charges, and expenses associated therewith to the extent that an amount for such costs, charges, and expenses is not deducted in respect of general expenses under paragraph (a) of this subclause:

(c) the costs, charges, and expenses referred to in clause 3(1)(b)(i) incurred in respect of the goods, to the extent that an amount for such costs, charges, and expenses is not deducted in respect of general expenses under paragraph (a) of this subclause:

(d) any Customs duties or other taxes payable in the Cook Islands by reason of the importation or sale of the goods, to the extent that an amount for such duties and taxes is not deducted in respect of general expenses under paragraph (a) of this subclause:

(e) where subclause (4) applies, the amount of the value added to the goods that is attributable to the assembly, packaging, or further processing in the Cook Islands of the goods, if that amount is determined, in the opinion of the Comptroller, on the basis of sufficient information.

(7) The amount considered to be equal to the amount of commission or the amount for profit and general expenses referred to in subclause (6)(a) must be calculated on a percentage basis and determined on the basis of information prepared in a manner consistent with generally accepted accounting principles that is supplied—

(a) by or on behalf of the importer of the goods being valued; or

(b) where the information supplied by or on behalf of the importer of the goods being valued is not sufficient information, but an examination of sales in the Cook Islands of the narrowest group or range of goods of the same class or kind as the goods being valued from which sufficient information can, in the opinion of the Comptroller, be obtained.

(8) Where an amount referred to in subclause (6)(e) in respect of any goods being valued cannot, in the opinion of the Comptroller, be determined on the basis of sufficient information, the Customs value of the goods cannot be determined on the basis of the deductive value under subclause (4).

7 Computed value as Customs value

(1) Subject to subclauses (3) and (5) of clause 2, where the Customs value of imported goods cannot, in the opinion of the Comptroller, be determined under clause 6, the Customs value of the goods must be the computed value in respect of those goods.

(2) The computed value of the goods being valued is the aggregate of amounts equal to—

- (a) the costs, charges, and expenses incurred in respect of, or the value of,—
 - (i) materials employed in producing the goods being valued; and
 - (ii) the production or other processing of the goods being valued,—
 - determined on the basis of—
 - (A) the commercial accounts of the producer of the goods being valued; or
 - (B) any other sufficient information relating to the production of the goods being valued—
 - that are supplied by or on behalf of the producer of the goods and prepared in a manner consistent with the generally accepted accounting principles of the country of production of the goods being valued, including, without limiting the generality of the foregoing,—
 - (iii) the costs, charges, and expenses referred to in clause 3(1)(a)(ii):
 - (iv) the value of any of the goods and services referred to in clause 3(1)(a)(iii) and (vi) , determined and apportioned to the goods being valued as referred to in that clause, whether or not such goods and services have been supplied free of charge or at a reduced cost:
 - (v) the costs, charges, and expenses incurred by the producer in respect of engineering, development work, artwork, design work, plans, or sketches undertaken in the Cook Islands that were supplied, directly or indirectly, by the buyer of the goods being valued for use in connection with the production and sale for export of those goods to the extent that such elements are charged to the producer of the goods, apportioned to the goods being valued as referred to in clause 3(1)(a)(iii):
- (b) the amount, determined in accordance with subclause (4), for profit and general expenses, considered together as a whole, generally reflected in sales for export to the Cook Islands of goods of the same class or kind as the goods being valued, made by the producers of the goods to buyers in the Cook Islands who are not related to the producers from whom they buy the goods at the time the goods are sold to them.
- (3) For the purposes of this clause, the expression general expenses means the direct and indirect costs, charges, and expenses of producing and selling goods for export, other than the costs, charges, and expenses referred to in subclause (2)(a).
- (4) The amount of profit and general expenses referred to in subclause (2)(b) must be calculated on a percentage basis and determined on the basis of information prepared in a manner consistent with generally acceptable accounting principles of the country of production of the goods being valued and that is supplied—
 - (a) by or on behalf of the producer of the goods being valued; or
 - (b) where the information supplied by or on behalf of the producer of the goods being valued is not sufficient information, by an examination of sales for export to the Cook Islands of the narrowest group or range of goods of the same class or kind from which sufficient information can, in the opinion of the Comptroller, be obtained.

8 Residual basis of valuation

- (1) Where the Customs value of imported goods cannot, in the opinion of the Comptroller, be determined under clause 7, it must be determined on information available in the Cook Islands on the basis of a value derived from the methods of valuation set out in clauses 2 to 7 interpreted in a flexible manner and reasonably adjusted to the extent necessary to arrive at a Customs value of the goods.
- (2) A Customs value must not be determined on the basis of—
 - (a) the selling price in the Cook Islands of goods produced in the Cook Islands; or
 - (b) a basis which provides for the acceptance of the higher of 2 alternative values; or
 - (c) the price of goods on the domestic market of the country of exportation; or

- (d) the cost of production, other than computed values that have been determined for identical or similar goods in accordance with clause 7; or
- (e) the price of goods for export to a country other than the Cook Islands, unless the goods were imported into the Cook Islands; or
- (f) minimum Customs values; or
- (g) arbitrary or fictitious values.

Schedule 3

Valuation of goods for the purposes of excise (Section 109(2))

1 Value of goods for excise duty

The value of any goods for the purposes of section 109(2) is the price at which the goods are sold exclusive of excise duty and goods and services tax by a person licensed under section 15 if—

- (a) the sale is a sale in the open market as defined in clause 4(1)(c) of this Schedule; and
- (b) the sale is made on or prior to the date on which the goods are removed from the manufacturing area.

2 Value of goods manufactured by contractor

The value of any goods for the purposes of section 105 of this Act that are deemed to have been manufactured by a contractor is their fair market value as determined under clause 4 of this Schedule.

3 Value of goods not sold in open market

Where the value of the goods cannot be determined under clause 1 of this Schedule for the reason that the goods were not sold under the conditions specified in paragraphs (a) and (b) of that clause, the value is the fair market value of those goods as determined under clause 4 of this Schedule.

4 Fair market value

(1) For the purposes of this section,—

(a) the expression **identical goods** means goods that are the same in all respects, including physical characteristics, quality, and reputation, as the goods being valued, except for minor differences (if any) in appearance that do not affect the value of the goods:

(b) the expression **similar goods** means goods that closely resemble the goods being valued in respect of component materials and parts and characteristics and are functionally and commercially interchangeable with the goods being valued, having regard to the quality and reputation of the goods being valued:

(c) a sale in the open market means—

- (i) that the price is the sole consideration; and
- (ii) that the price is not influenced by any commercial, financial, or other ties, whether by contract or otherwise, between the seller, or any person associated in business with the seller, and the buyer, or any person associated in business with the buyer (other than the relationship created by the sale of the goods in question); and
- (iii) that no part of the proceeds of any subsequent resale, use, or disposal of the goods will accrue, either directly or indirectly, to the seller, or to any person associated in business with the seller:

(d) two persons are deemed to be associated in business with each other if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them:

(e) in determining a fair market value in accordance with this section, the Comptroller must—

(i) use only those prices which represent a sale between buyers and sellers independent of each other; and

(ii) exclude from the price any excise duty and goods and services tax.

(2) For the purposes of this Schedule, the fair market value of any goods must be determined by proceeding sequentially through subclauses (3) to (8) of this clause to the first such subclause under which fair market value can be determined.

(3) The fair market value of any goods at the date of removal is the lowest price for which identical goods in the same or substantially the same quantities are generally sold at that date in the open market in the Cook Islands on sales freely offered and made on ordinary trade terms by the licensee of an area licensed under section 15 of this Act, other than a contractor.

(4) Where, in the opinion of the Comptroller, the fair market value cannot be determined under subclause (3) of this clause, it is deemed to be the lowest price for which identical goods in quantities different from those being sold are generally sold at that date in the open market in the Cook Islands on sales freely offered and made on ordinary trade terms by the licensee of an area licensed under section 15 of this Act, other than a contractor.

(5) Where, in the opinion of the Comptroller, the fair market value cannot be determined under subclause (4) of this clause, it is deemed to be the lowest price for which similar goods in the same or substantially the same quantities are generally sold at that date in the open market in the Cook Islands on sales freely offered and made on ordinary trade terms by the licensee of an area licensed under section 15 of this Act, other than a contractor.

(6) Where, in the opinion of the Comptroller, the fair market value cannot be determined under subclause (5) of this clause, it is deemed to be the lowest price for which similar goods in quantities different from those being sold are generally sold at that date in the open market in the Cook Islands on sales freely offered and made on ordinary trade terms by the licensee of an area licensed under section 15 of this Act, other than a contractor.

(7) Where, in the opinion of the Comptroller, the fair market value cannot be determined under subclause (6) of this clause, the Comptroller must ascertain the price which the goods would generally fetch at the retail level and deduct from that price such amount as would reasonably represent the profit margin and other costs beyond the manufacturing level on those goods.

(8) Where, in the opinion of the Comptroller, the fair market value cannot be determined under subclause (7) of this clause, the Comptroller must compute the value of the goods by taking the costs of the production of the goods and adding such amount as reasonably represents the profit margin and other costs to the manufacturing level of those goods.

Schedule 4
Acts amended
(Section 364)

Antiquities and Artifacts Act 1994-95

Replace section 10(1) with:

“(1) Subject to the provisions of this Act, any antiquity exported or attempted to be exported in breach of this Act is forfeited to the Crown and the provisions of the Customs Revenue and Border Protection Act 2012 relating to forfeited goods apply to any such article in the same manner as they apply to goods forfeited under that Act.”

Cook Islands Amendment Act 1961

In section 7B(1)(e), replace “restricted goods within the meaning of the Customs Act 1913” with “prohibited goods within the meaning of the Customs Revenue and Border Protection Act 2012”.
Replace section 7C with:

“7C Certain sections deemed to form part of Customs Revenue and Border Protection Act 2012

Sections 6, 7A, and 7B are deemed to form part of the Customs Revenue and Border Protection Act 2012.”

Chemical Weapons (Prohibition) Act 2007

In section 9 replace “Application of the Customs Act 1913” with “Application of the Customs Revenue and Border Protection Act 2012”

In section 9 replace “Customs Act 1913” with “Customs Revenue and Border Protection Act 2012”

Criminal Procedure Act 1980-81

In section 9(6), replace “Customs Act 1913 pursuant to section 243 of the Customs Act 1913” with “Customs Revenue and Border Protection Act 2012 under section 224 of that Act”.

In section 11(2) replace “Customs Act 1913” with “Customs Revenue and Border Protection Act 2012”

Fair Trading Act 2008

In section 34(2), replace “section 46 of the Customs Act 1913” with “section 90 of the Customs Revenue and Border Protection Act 2012”.

In section 41 replace “section 46 of the Customs Act 1913” with “section 90 of the Customs Revenue and Border Protection Act 2012”

Films and Censorship Act 1985

In section 33, replace “Customs Act 1913” with “Customs Revenue and Border Protection Act 2012”.

Judicature Act 1980-81

In section 87 replace “Customs Act 1913” with “Customs Revenue and Border Protection Act 2012”

In section 88 replace "Customs Act 1913" with "Customs Revenue and Border Protection Act 2012"

Pesticides Act 1987

Replace section 16 with:

"16. Duty of Customs Officers - (1) It shall be the duty of every Customs Officer to assist in the enforcement of section 10, and to prevent the importation into the Cook Islands of any pesticide where such importation is contrary to the provisions of this Act, and for such purposes shall exercise all the powers conferred on Customs Officers by the **Customs Revenue and Border Protection Act 2012** in the case of uncustomed or prohibited goods."

Value Added Tax Act 1997

In section 10(4) replace "Customs Act 1913" with "Customs Revenue and Border Protection Act 2012"

In section 10(5)(b) replace "for the purpose of sections 147 to 157 of the Customs Act 1913," with "for the purposes of sections 143 to 149 of the Customs Revenue and Border Protection Act 2012"

In section 11(b)(ii) replace "Customs Act 1913" with "Customs Revenue and Border Protection Act 2012"

In section 16(4)(c)(iv) replace "Customs Act 1913" with "Customs Revenue and Border Protection Act 2012"

In section 29(3)(b) replace "Customs Act 1913" with "Customs Revenue and Border Protection Act 2012"

In section 54, replace "Customs Act 1913" with "Customs Revenue and Border Protection Act 2012"

In the Second Schedule (5) (e) and (f) replace "Customs Act 1913" with "Customs Revenue and Border Protection Act 2012"

In the Third Schedule (1)(d) replace "Customs Act 1913" with "Customs Revenue and Border Protection Act 2012"

Schedule 5
Regulations amended
(Section 364)

Customs Port of Entry (Pukapuka) Order 1989

In section 2 replace "Customs Act 1913" with "Customs Revenue and Border protection Act 2012"

Customs Port of Entry Order 1972

In section 2 replace "Customs Act 1913" with "Customs Revenue and Border protection Act 2012"

Customs Ports of Entry Order 1982

In section 2 replace "Customs Act 1913" with "Customs Revenue and Border protection Act 2012"

2012, No. 5

Customs Revenue and Border Protection**Customs Port of Entry (Atiu) Order 1985**

In section 2 replace “Customs Act 1913” with “Customs Revenue and Border protection Act 2012”

Customs Port of Entry (Pukapuka) Order 1989

In section 2 replace “Customs Act 1913” with “Customs Revenue and Border protection Act 2012”

Customs Ports of Entry (Manihiki) Order 1993

In section 3 replace “Customs Act 1913” with “Customs Revenue and Border protection Act 2012”

Customs Import Prohibition (Offensive Weapons) Order 1977

Replace “Customs Act 1913” with “Customs Revenue and Border Protection Act 2012”

Schedule 6
Enactments repealed
(Section 365)

Customs Act 1913	(1913/19)
Import Levy Act 1972	(1972/9)
Distillation Act 1978-79	(1978-79/25)

Schedule 7
Regulations, orders, and notices revoked
(Section 365)

Customs Amendment (Overtime) Regulations 2008 (2008/29)
 Cook Islands Customs (Aircraft) Regulations 1949
 Cook Islands Import Control Regulations 1944 (SR 1944/19)
 Cook Islands Exchange Control Regulations 1948
 Customs Export Prohibition (Empty Drums) Order 1980 (1980/6)
 Customs Export Prohibition (The Cook Islands Money) Order 1980 (1980/9)
 Customs (Duty Exception) Order 1987 (1987/9)
 Customs Duty on Government Goods Order 1944 (SR 1944/101)
 Customs Duty on Government Goods Order 1954 (SR 1954/252)
 Customs Duty on Government Goods Order 1965 (SR 1965/64)
 Customs Regulations 1959 (SR 1959/93 Act 1980/14)
 Customs Regulations Amendment (SR 1962/96)
 Customs Regulations Amendment (SR 1964/113)

Customs Regulations Amendment (SR 1965/11)
Customs Regulations Amendment (1980/1)
Customs Regulations Amendment (1982/10)
Customs Regulations Amendment (1983/6)
Customs Regulations Amendment (1984/2)
Customs Regulations Amendment (1984/12)
Customs Regulations Amendment (1985/5)
Customs Regulations Amendment (1986/13)
Customs Regulations Amendment (1987/20)
Customs Regulations Amendment (1988/2)
Customs Regulations Amendment (1988/15)
Customs Regulations Amendment (1989/19)
Prohibiting the Importation into the Cook Islands of Certain Goods 1924
The Customs Import Prohibition Order (No. 2 1952) (Left Hand Drive Vehicles)
The Cook Islands Quarantine (Aircraft) Regulations 1946
