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An Act to amend the Customs Revenue and Border Protection Act 2012

The Parliament of the Cook Islands enacts as follows—

(26 September 2016)

- 1 **Title**
This Act is the Customs Revenue and Border Protection Amendment Act 2015-16.
- 2 **Commencement**
This Act is deemed to have come into force on 1 August 2012.
- 3 **Principal Act amended**
This Act amends the Customs Revenue and Border Protection Act 2012 (the **Principal Act**).
- 4 **Section 74A inserted**
Insert after section 74—
“74A. Cook Islands certificates of origin
“(1) The Comptroller or a certification body authorised by the Comptroller under section 76 (a “certification body”) may, upon written application, issue a Cook Islands certificate of origin in such form and manner as may be prescribed.
“(2) An application for a Cook Islands certificate of origin must be made before or at the same time the goods are required to be entered for export under section 73.

“(3) The Comptroller or certification body may require the person applying for a Cook Islands certificate of origin to produce documentary or other evidence to support the application.”

5 Section 75 amended

- (1) In section 75(1), delete “A” at the beginning of the subsection and insert “The Comptroller or a” before “certification body” where it first appears in the section.
- (2) In section 75(2), insert “the Comptroller or” after “issued by”.

6 Section 77 amended

- (1) In section 77(a), insert “74A,” before “75”.
- (2) In section 77(e) delete “.” and insert “; and”.
- (3) After section 77(e) insert—
 - “(f) Prescribing the manner in which applications for a Cook Islands certificate of origin may be made.”

This Act is administered by the Revenue Management Division
of the Ministry of Finance and Economic Management.
Printed under the authority of the Cook Islands Parliament—2015-16.
