

SEA CARRIAGE OF GOODS ACT 1940

1940/31 (NZ) – 1 December 1946

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To amend the law relating to the carriage of goods by sea

1 Short title

This is the Sea Carriage of Goods Act 1940.

PART 1

2-6 [Repealed]

PART 2

CARRIAGE BY SEA FROM NIUE

7 Application of Rules in Schedule

Subject to this Act, the Rules contained in the Schedule shall have effect in relation to and in connection with the carriage of goods by sea in ships from the port in Niue to any port outside Niue.

8 Absolute warranty of seaworthiness not to be implied

There shall not be implied in any contract for the carriage of goods by sea to which the Rules apply any absolute undertaking by the carrier of the goods to provide a seaworthy ship.

9 Statement as to application of Rules to be included in bills of lading

(1) Every bill of lading or similar document of title issued in Niue which contains or is evidence of any contract to which the Rules apply shall contain an express statement that it is to have effect subject to the Rules as applied by this Act.

(2) Every owner, charterer, master, or agent who issues any such bill of lading or similar document of title without complying with this section shall be liable on conviction to a fine of 2 penalty units.

10 Modification of Rules 4 and 5 of article 3 in relation to bulk cargoes

Where under the custom of any trade the weight of any bulk cargo inserted in a bill of lading to which the Rules apply is a weight ascertained or accepted by a third party other than the carrier or the shipper and the fact that the weight is so ascertained or accepted is stated in the bill of lading, then, notwithstanding anything to the contrary in the Rules, the bill of lading

shall not be deemed to be prima facie evidence against the carrier of the receipt of goods of the weight so inserted in the bill of lading, and the accuracy of it at the time of shipment shall not be deemed to have been guaranteed by the shipper.

PART 3

GENERAL PROVISIONS

11 Lodging of claims for damage, short delivery, and pillage

(1) (a) The agents in Niue of any ship not registered in Niue shall be deemed to be the legal representatives of the master and the owner or charterer of the ship after the departure of the ship from the port at which she was discharged for the purpose of receiving and paying claims for short delivery, damage, or pillage of cargo, and the amount of any such claim may be recovered from the agents in any court of competent jurisdiction.

(b) It shall be lawful for the agents, by notice in writing delivered to the Financial Secretary, not later than 24 hours before the departure of any ship, to decline to accept any responsibility under this section in respect of that ship, in which case the master and some other person approved by the Revenue Manager shall, before the ship is allowed her clearance, enter into a joint and several bond in a sum not exceeding the value of her cargo, as shown by the ship's papers, for the payment of any sum which, together with costs, may be recovered against the agents of the ship.

(2) No proceedings for the recovery of any claim under this section shall be taken unless notice in writing giving reasonable particulars of the damage or loss is given to the agents and the proceedings commenced within one year after the delivery of the cargo or the date when the cargo should have been delivered.

(3) Nothing in this section shall prevent the agents from raising any defence available to their principal and, in particular but not in limitation, any defence available to their principal by virtue of the provisions of Rule 6 of article 3 of the rules relating to bills of lading contained in the Schedule.

12 Bill of lading to be binding if signed by authorised person

Every bill of lading or other shipping document relating to the carriage of goods issued by the manager, agent, master, owner or charterer of a ship, and signed by any person purporting to be authorised to sign it, shall be binding on the master and the owner or charterer of the ship as if the bill of lading or other document had been signed by the master.

13 Savings

Nothing in this Act shall affect the operation of section 15A of the Mercantile Law Act 1908.

SCHEDULE

RULES RELATING TO BILLS OF LADING

Article 1 – Definitions

In these Rules the following expressions have the meanings hereby assigned to them respectively, that is to say –

“carriage of goods” covers the period from the time when the goods are loaded on to the time when they are discharged from the ship;

“carrier” includes the owner or the charterer who enters into a contract of carriage with a shipper;

“contract of carriage” applies only to contracts of carriage covered by a bill of lading or any similar document of title, in so far as such document relates to the carriage of goods by

Niue

sea, including any bill of lading or any similar document as aforesaid issued under or pursuant to a charter party from the moment at which such bill of lading or similar document of title regulates the relations between a carrier and a holder of the same;

“goods” includes goods, wares, merchandise, and articles of every kind whatsoever, except live animals and cargo which by the contract of carriage is stated as being carried on deck and is so carried;

“ship” means any vessel used for the carriage of goods by sea.

Article 2 – Risks

Subject to Article 6, under every contract of carriage of goods by sea the carrier, in relation to the loading, handling, stowage, carriage, custody, care, and discharge of such goods, shall be subject to the responsibilities and liabilities, and entitled to the rights and immunities hereinafter set forth.

Article 3 – Responsibilities and Liabilities

1 The carrier shall be bound, before and at the beginning of the voyage, to exercise due diligence to –

- (a) Make the ship seaworthy;
- (b) Properly man, equip, and supply the ship;
- (c) Make the holds, refrigerating and cool chambers, and all other parts of the ship in which goods are carried fit and safe for their reception, carriage, and preservation.

2 Subject to Article 4, the carrier shall properly and carefully load, handle, stow, carry, keep, care for, and discharge the goods carried.

3 After receiving the goods into his charge, the carrier, or the master or agent of the carrier, shall, on demand of the shipper, issue to the shipper a bill of lading showing, among other things –

- (a) The leading marks necessary for identification of the goods as the same are furnished in writing by the shipper before the loading of such goods starts, provided such marks are stamped or otherwise shown clearly upon the goods if uncovered, or on the cases or coverings in which such goods are contained, in such a manner as should ordinarily remain legible until the end of the voyage;
- (b) Either the number of packages or pieces, or the quantity, or weight, as the case may be, as furnished in writing by the shipper;
- (c) The apparent order and condition of the goods:

Provided that no carrier, master, or agent of the carrier shall be bound to state or show in the bill of lading any marks, number, quantity, or weight which he has reasonable ground for suspecting not accurately to represent the goods actually received, or which he has had no reasonable means of checking.

4 Such a bill of lading shall be prima facie evidence of the receipt by the carrier of the goods as therein described under Rule 3(a), (b) and (c).

5 The shipper shall be deemed to have guaranteed to the carrier the accuracy at the time of shipment of the marks, number, quantity, and weight, as furnished by him, and the shipper shall indemnify the carrier against all loss, damages, and expenses arising or resulting from inaccuracies in such particulars. The right of the carrier to such indemnity shall in no way limit his responsibility and liability under the contract of carriage to any person other than the shipper.

6 Unless notice of loss or damage and the general nature of such loss or damage be given in writing to the carrier or his agent at the port of discharge before or at the time of the removal of the goods into the custody of the person entitled to delivery of it under the contract of carriage, or, if the

loss or damage be not apparent, within 3 days, such removal shall be prima facie evidence of the delivery by the carrier of the goods as described in the bill of lading.

The notice in writing need not be given if the state of the goods has at the time of their receipt been the subject of joint survey or inspection.

In any event the carrier and the ship shall be discharged from all liability in respect of loss or damage unless suit is brought within one year after delivery of the goods or the date when the goods should have been delivered.

In the case of any actual or apprehended loss or damage the carrier and the receiver shall give all reasonable facilities to each other for inspecting and tallying the goods.

7 After the goods are loaded the bill of lading to be issued by the carrier, master, or agent of the carrier to the shipper shall, if the shipper so demands, be a “shipped” bill of lading:

Provided that if the shipper shall have previously taken up any document of title to such goods he shall surrender the same as against the issue of the “shipped” bill of lading, but at the option of the carrier such document of title may be noted at the port of shipment, by the carrier, master, or agent with the name or names of the ship or ships upon which the goods have been shipped and the date or dates of shipment, and when so noted the same shall, for the purpose of this article, be deemed to constitute a “shipped” bill of lading.

8 Any clause, covenant or agreement in a contract of carriage relieving the carrier or the ship from liability for loss or damage to or in connection with goods arising from negligence, fault, or failure in the duties and obligations provided in this article or lessening such liability otherwise than as provided in these Rules shall be null and void and of no effect.

A benefit of insurance or similar clause shall be deemed to be a clause relieving the carrier from liability.

Article 4 – Rights and Immunities

1 Neither the carrier or the ship shall be liable for loss or damage arising or resulting from unseaworthiness unless caused by want of due diligence on the part of the carrier to make the ship seaworthy, and to secure that the ship is properly manned, equipped, and supplied, and to make the holds, refrigerating and cool chambers, and all other parts of the ship in which goods are carried fit and safe for their reception, carriage, and preservation under Rule 1 of Article 3.

Whenever loss or damage has resulted from unseaworthiness, the burden of proving the exercise of due diligence shall be on the carrier or other person claiming exemption under this rule.

2 Neither the carrier nor the ship shall be responsible for loss or damage arising or resulting from

- (a) Act, neglect, or default of the master, mariner, pilot, or the servants of the carrier in the navigation or in the management of the ship;
- (b) Fire, unless caused by the actual fault or privity of the carrier;
- (c) Perils, dangers, and accidents of the sea or other navigable waters;
- (d) Act of God;
- (e) Act of war;
- (f) Act of public enemies;
- (g) Arrest or restraint of princes, rulers, or people, or seizure under legal process;
- (h) Quarantine restrictions;
- (i) Act or omission of the shipper or owner of the goods, his agent or representative;
- (j) Strikes or lockouts or stoppage or restraint of labour from whatever cause, whether partial or general;
- (k) Riots and civil commotions;
- (l) Saving or attempting to save life or property at sea;

- (m) Wastage in bulk or weight or any other loss or damage arising from inherent defect, quality, or vice of the goods;
- (n) Insufficiency of packing;
- (o) Insufficiency or inadequacy of marks;
- (p) Latent defects not discoverable by due diligence;
- (q) Any other cause arising without the actual fault or privity of the carrier, or without the fault or neglect of the agents or servants of the carrier, but the burden of proof shall be on the person claiming the benefit of this exception to show that neither the actual fault or privity of the carrier nor the fault or neglect of the agents or servants of the carrier contributed to the loss or damage.

3 The shipper shall not be responsible for loss or damage sustained by the carrier or the ship arising or resulting from any cause without the act, fault, or neglect of the shipper, his agents, or his servants.

4 Any deviation in saving or attempting to save life or property at sea, or any reasonable deviation shall not be deemed to be an infringement or breach of these Rules or of the contract of carriage, and the carrier shall not be liable for any loss or damage resulting therefrom.

5 Neither the carrier nor the ship shall in any event be or become liable for any loss or damage to or in connection with goods in an amount exceeding 200 dollars per package or unit, or the equivalent of that sum in other currency, unless the nature and value of such goods have been declared by the shipper before shipment and inserted in the bill of lading.

This declaration if embodied in the bill of lading shall be prima facie evidence, but shall not be binding or conclusive on the carrier.

By agreement between the carrier, master, or agent of the carrier and the shipper another maximum amount than that mentioned in this rule may be fixed: Provided that such maximum shall not be less than the figure above named.

Neither the carrier nor the ship shall be responsible in any event for loss or damage to or in connection with goods if the nature or value thereof has been knowingly misstated by the shipper in the bill of lading.

6 Goods of an inflammable, explosive, or dangerous nature to the shipment whereof the carrier, master, or agent of the carrier has not consented with knowledge of their nature and character may at any time before discharge be landed at any place or destroyed or rendered innocuous by the carrier without compensation, and the shipper of such goods shall be liable for all damages and expenses directly or indirectly arising out of or resulting from such shipment.

If any such goods shipped with such knowledge and consent shall become a danger to the ship or cargo, they may in like manner be landed at any place or destroyed or rendered innocuous by the carrier without liability on the part of the carrier except to general average, if any.

Article 5 – Surrender of Rights and Immunities, and Increase of Responsibilities and Liabilities

A carrier shall be at liberty to surrender in whole or in part all or any of his rights and immunities or to increase any of his responsibilities and liabilities under the Rules contained in any of these articles:

Provided such surrender or increase shall be embodied in the bill of lading issued to the shipper.

The provisions of these Rules shall not be applicable to charter parties, but if bills of lading are issued in the case of a ship under a charter party they shall comply with the terms of these Rules. Nothing in these Rules shall be held to prevent the insertion in a bill of lading of any lawful provision regarding general average.

Article 6 – Special Conditions

Notwithstanding the preceding articles, a carrier, master, or agent of the carrier, and a shipper, shall in regard to any particular goods be at liberty to enter into any agreement in any terms as to the responsibility and liability of the carrier for such goods, and as to the rights and immunities of the carrier in respect of such goods, or his obligation as to seaworthiness, so far as this stipulation is not contrary to public policy, or the care or diligence of his servants or agents in regard to the loading, handling, stowage, carriage, custody, care, and discharge of the goods carried by sea, provided that in this case no bill of lading has been or shall be issued and that the terms agreed shall be embodied in a receipt which shall be a non-negotiable document and shall be marked as such.

Any agreement so entered into shall have full legal effect.

Provided that this article shall not apply to ordinary commercial shipments made in the ordinary course of trade, but only to other shipments where the character or condition of the property to be carried or the circumstances, terms, and conditions under which the carriage is to be performed are such as reasonably to justify a special agreement.

Article 7 – Limitations on the Application of the Rules

Nothing herein contained shall prevent a carrier or a shipper from entering into any agreement, stipulation, condition, reservation, or exemption as to the responsibility and liability of the carrier or the ship for the loss or damage to or in connection with the custody and care and handling of goods prior to the loading on and subsequent to the discharge from the ship on which the goods are carried by sea.

Article 8 – Limitation of Liability

The provisions of these Rules shall not affect the rights and obligations of the carrier under any statute for the time being in force relating to the limitation of the liability of owners of sea-going vessels.

Article 9

The monetary units mentioned in these Rules are to be taken to be New Zealand currency.

NIUE BANK

NIUE BANK (KIWIBANK LIMITED AND NIUE COMMERCIAL ENTERPRISES LIMITED) REGULATIONS 2013

2013/01 – 2 March 2013

1	Title	4	Niue Commercial Enterprises Limited approved as agent in Niue of Kiwibank Limited
2	Commencement		
3	Kiwibank Limited designated to provide banking services under Part 7A of Niue Bank Act 1994		

1 Title

These are the Niue Bank (Kiwibank Limited and Niue Commercial Enterprises Limited) Regulations 2013.

2 [Spent]

3 **Kiwibank Limited designated to provide banking services under Part 7A of Niue Bank Act 1994**

This regulation designates Kiwibank Limited (the body corporate of that name which is a registered bank within the meaning of section 2 of the Reserve Bank of New Zealand Act 1989 (New Zealand)) to provide banking services under Part 7A of the Niue Bank Act 1994.

4 **Niue Commercial Enterprises Limited approved as agent in Niue of Kiwibank Limited**

This regulation approves Niue Commercial Enterprises Limited, the body corporate of that name incorporated under the Niue Companies Act 2006, as the agent in Niue of Kiwibank Limited (the body corporate referred to in regulation 3).

NIUE BANK REGULATIONS 1994

1994/1 – 8 June 1994

1 Title

These are the Niue Bank Regulations 1994.

2 Interpretation

In these Regulations –

“Act” means the Niue Bank Act 1994;

“advertisement” means any form of communication made to the public or a section of the public for the purpose of promoting a Registered Bank, a Registered Bank’s services, any security issued or to be issued by the Registered Bank or any other matter related to the Registered Bank;

“Registered Bank” means a bank registered with the Niue Bank under Part 6 of the Act.

3 Administration of Acts

The Niue Bank shall administer the Trustee Companies Act 1994 and the Niue Development Bonds Act 1994.

4 Content of advertisements

(1) No advertisement shall contain any information, sound, image or other matter that is likely to deceive, mislead, or confuse with regard to any particular that is contained or referred to in the advertisement.

(2) No advertisement shall contain any information, sound, image, or other matter that is inconsistent with any prospectus referred to in the advertisement.

(3) No advertisement that refers to a registered prospectus shall contain, or be distributed with, a form of application to subscribe for securities.

(4) No advertisement shall state or imply that the securities to which it relates are guaranteed by any person without also stating –

(a) The name of the guarantors; and

(b) The nature and amount of the guarantee; and

(c) Whether or not the guarantee is secured, and if so, the nature and amount of the security:

Provided that subparagraphs (b) and (c) shall not apply if the Crown is the guarantor and its guarantee is unconditional, or subject only to the condition that the issuer or any other person has failed to repay the securities.

(5) No advertisement shall –

(a) State the amount of assets or net assets, of any person or persons other than the total assets, or net assets, of the issuing group of borrowing group, or mortgagor under a contributory mortgage (as the case may be), or of a guarantor of the securities to which the advertisement relates; or

(b) State the amount of the total assets of the issuing group, borrowing group or mortgagor under a contributory mortgage, or guarantor without also stating with equal prominence the amount of the total liabilities of the group, mortgagor or guarantor; or

(c) State the amount of net assets or the amounts of the assets and liabilities in an issuing group, borrowing group, guarantor or mortgagor unless under a contributory mortgage unless the amounts shown appear in the most recent audited consolidated balance sheet of the group, mortgagor, or guarantor (being a balance sheet dated not earlier than 18 months before the date of

distribution of the advertisement) and the advertisement states the date of the balance sheet as being the date at which the amount, or amounts, have been calculated.

(6) No advertisement shall state the amount of the authorised capital or issued capital of a registered bank unless the amount is described as such and the advertisement also states with equal prominence, and describes as such, the amount of the capital of the registered bank that is credited as paid up.

(7) No advertisement shall refer to any debt securities without also stating that either that the securities are unsecured or the nature and ranking in point of security of the securities.

(8) An advertisement shall not state or imply that participatory securities are secured, other than by use of the words “secured” accompanied by a statement of the nature and ranking in point of security of the securities.

(9) No advertisement shall contain a profit forecast unless the advertisement refers to a registered prospectus and the profit forecast is also combined in the registered prospectus.

(10) No advertisement shall be distributed to the public unless the certificate that complies with paragraph (11) has been completed in respect of the advertisement at the time at which the advertisement is so distributed.

(11) A certificate for the purposes of paragraph (10) shall be in the form set out in the Schedule and shall be signed –

- (a) By a person authorised by the Board of Directors of the registered bank to sign such certificates; or
- (b) Where the registered bank has only one director resident in Niue by that director; or
- (c) In every other case by at least 2 persons, each of whom is one of the following persons –
 - (i) A director of the registered bank to which the advertisement relates; or
 - (ii) Where none of the directors of the registered bank resides in New Zealand, a person authorised by the directors to sign such certificate.

(12) Paragraph (10) shall not apply –

- (a) In respect of an authorised advertisement that contains no information or a matter other than –
 - (i) The name, business address, postal address, telephone number, and telex number of the registered bank and the logo customarily used by the registered bank; and
 - (ii) A description of any securities being offered, the terms of the relevant offer and a brief description of any rights or privileges attaching thereto; and
 - (iii) A statement of the rate or rates of interest (if any) that may be earned by holding any securities being offered;
- (b) In respect of any advertisement if the only difference between the advertisement and another advertisement in respect of which a certificate that complies with paragraph (11) has been completed is that a rate or rates of interest shown in one of the advertisements differ from the rate or rates of interest shown in the other advertisement.

(13) Every certificate completed in respect of an advertisement for the purposes of this regulation shall be held by the registered bank to which the advertisement relates for at least 12 months from the date of the last distribution of the advertisement.

(14) (a) If a registered bank fails to comply with paragraph (13), the registered bank and every principal officer thereof commits an offence.

- (b) It shall be a defence to a charge against a principal officer under this provision if the defendant proves that the disposal of the certificate by the registered bank took place without his knowledge or against his advice.

(15) Without limiting paragraph (16), every person commits an offence who

- (a) Being a publisher of a newspaper or magazine, distributes an advertisement to the public in contravention of paragraph (10) by means of that newspaper or magazine;
- (b) Being the operator of a broadcasting station, distributes an advertisement to the public in contravention of paragraph (10) by means of a broadcasting station; or
- (c) Being the exhibitor of a film distributes an advertisement to the public, in contravention of paragraph (10) by means of exhibition of that film:

Provided that it should be a defence to a charge under this paragraph if the defendant proves that, at the time the advertisement was so distributed, he had reasonable grounds to believe, and did believe, that a certificate that complied with paragraph (10) had been completed in respect of the advertisement.

(16) Without limiting paragraph (15), if an advertisement is distributed to the public in contravention of paragraph (10), the registered bank and every principal officer thereof, commits an offence:

Provided that it shall be a defence to a charge under this paragraph if –

- (a) The defendant proves that the advertisement was distributed without his knowledge or against his advice; or
- (b) The defendant is a principal officer and he proves that, at the time the advertisement was so distributed, he had reasonable grounds to believe, and did believe, that a certificate that complied with paragraph (10) had been completed in respect of the advertisement.

(17) Every person who commits an offence against paragraphs (10) to (16) is liable on summary conviction to a fine not exceeding 50 penalty units.

(18) No advertisement shall state or imply that any securities to which it relates are made or may become authorised trust investments without also stating any conditions that remain to be fulfilled before the securities qualify as authorised investments under the Trusts Act 1994.

(19) No advertisement shall state that investment in the securities to which it may relate is safe or free from risk.

(20) No advertisement shall state the rate or rates of interest that may be earned by holding securities unless the advertisement states any minimum amount or amounts of the securities that would have to be held and any minimum of period or periods during which the securities would have to be held, in order to earn that rate or those rates.

(21) No advertisement shall –

- (a) State a rate of interest payable in respect of a security that has been adjusted for the purposes of taking into account the incidence of taxation of the interest; or
- (b) Otherwise refer to the taxation of interest earned by holding securities, except that, subject to paragraphs (1) and (2), an advertisement may include a statement to the effect that in certain circumstances there may be tax advantages in holding the securities referred to in the investment and that (if applicable) there is set out in a prospectus a full statement of those advantages.

Niue Bank

SCHEDULE

CERTIFICATE IN RESPECT OF ADVERTISEMENTS

I (or We) certify that –

- (a) I (or We have) –
 - *(i) read
 - *(ii) seen
 - *(iii) listened to,
the advertisement described in the Schedule to this certificate.
- (b) The advertisement complies with the Niue Bank Act 1994 and the Niue Bank Regulations 1994.
- (c) The advertisement does not contain any matter that –
 - (i) is likely to deceive, mislead or confuse with regard to any material particulars;
or
 - *(ii) is inconsistent with any registered prospectus referred to in the advertisement.

Signature of Director (or Authorised Signatory):.....

Date of Signing:.....

Signature of Director (or Authorised Signatory):.....

Date of Signing:.....

ADVERTISEMENT

(The description must be sufficient to enable the advertisement to be identified.)

**Delete if inapplicable*

NIUE CONSUMPTION TAX

NIUE CONSUMPTION TAX REGULATIONS 2009

2009/1 – 30 March 2009

1 Name

These are the Niue Consumption Tax Regulations 2009.

2 Interpretation

In these Regulations unless the context otherwise requires —
"Act" means the Niue Consumption Tax Act 2009.

3 Form of Registration

(1) The registration form required under section 7(5) of the Act shall be as prescribed under Schedule I of these Regulations.

4 Form of Niue Consumption Tax Return

(1) The registration form required under section 32(1) of the Act shall be as prescribed under Schedule 2 of these Regulations.

5 Form of Niue Consumption Tax Cessation

(1) The registration form required under section 9(1) of the Act shall be as prescribed under Schedule 3 of these Regulations.

6 Form of Niue Consumption Tax Registration Certificate

(1) The registration form required under section 8(3) of the Act shall be as prescribed under Schedule 4 of these Regulations.



TAXATION OFFICE

HM CUSTOMS & TAX DIVISIONS
TREASURY DEPARTMENT

NIUE CONSUMPTION TAX REGISTRATION FORM

Revenue division to complete

NCT Registration No.

Print the full name of the person or entity
eg. partnership or the registered name
of the company (don't show a trade name)

If the trade name is different from the name
shown above, print here.

Print the address of the place of business
(don't show a box address)

Print your usual postal address if it is different from
the street address

Print contact telephone number(s).

Business

After Hours

You must register for NCT when you are conducting an enterprise and it meets any of the following conditions:

- Was your turnover (taxable supplies) in the last 12 months more than \$200,000? Yes No
- Do you expect turnover (taxable supplies) in the next 12 months to be more than \$200,000? Yes No
- Are you an exporter who has a value of yearly export that exceeds \$100,000? Yes No

If you answered yes to any of these questions you are required to file NCT returns from the date set out in the NCT registration certificate.

Do you make exempt supplies?

Yes No

Are you an exporter?

Yes No

Are you an importer?

Yes No

When you are registered for NCT you will need to:

- keep records detailing income and expenses
- work out the NCT on your income and expenses
- complete and file your NCT returns
- pay any NCT owing to the Tax Office

Note that failing to meet these four requirements can result in you having to pay tax penalties

Print the full name of the person
we should contact regarding this registration
in case we need to clarify anything.

Name:

Contact Number:

If anytime you expect an NCT refund, what is
your bank account number where the refund would be deposited

Declaration

I declare that the information given on this form is true and correct.

Signature

Date



TAXATION OFFICE

HM CUSTOMS & TAX DIVISIONS
TREASURY DEPARTMENT

NIUE CONSUMPTION TAX RETURN

Name:

Address:

NCT Registration number:

Period covered by the return:

From to

This return and payment are due:

**Niue Consumption
Tax on your sales
and income:**

Total sales and income for the period from taxable supplies (including NCT and other zero rated supplies) **1 ▶**

Zero rated supplies included in box 1 **2 ▶**

Subtract Box 2 from Box 1 and enter the difference here **3 ▶**

Divide the amount in Box 3 by 9 **4 ▶**

Adjustments from your calculation sheet **5 ▶**

Add Box 4 and Box 5. This is your total NCT collected on sales and income **6 ▶**

**Niue Consumption
Tax on your purchases
and expenses:**

Total purchases and expenses (including NCT) for which tax invoicing requirements have been met excluding any imported goods **7 ▶**

Divide the amount in Box 7 by nine (9) **8 ▶**

Credit Adjustment from your calculation sheet including NCT on imports **9 ▶**

Add Box 8 and Box 9. This is your total NCT credit for purchases and expenses. **10 ▶**

Print the difference between Box 6 and Box 10 here **11 ▶**

If Box 10 is larger than Box 6 the difference is your NCT refund. Enter here **12 ▶**

If Box 6 is larger than Box 10 the difference is your NCT to pay. Enter here **13 ▶**

Declaration

The information in this return is true and correct and represent my assessment as required under the Income Tax Act 1961 and the Niue Consumption Tax Act 2009

Signature

Date



NCT 003

TAXATION OFFICE

HM CUSTOMS & TAX DIVISIONS
TREASURY DEPARTMENT

NIUE CONSUMPTION TAX CESSATION FORM

NCT Registration No.

Name of Business

Address of Business

What date should your NCT registration finish? *If you are still making taxable supplies, the finish date must be after you stop production.*

What period will your last NCT return cover? to

Which NCT return includes an adjustment for assets retained? to

Please list these assets and their value (open market value). If there is insufficient space please attach a separate schedule.

Assets retained
(for example, land, buildings, trading stock, equipments and tools)

Value

\$	
\$	
\$	
\$	
\$	
\$	
\$	
\$	

Declaration

I declare that the information given on this form is true and correct.

Name

Signature
Date

Contact Phone Number



Revenue Division, Treasury Department
Niue Government

NIUE CONSUMPTION TAX REGISTRATION CERTIFICATE

PURSUANT TO SECTION 8(3) OF THE
NIUE CONSUMPTION TAX ACT 2009

This certificate confirms that

Trading as

is registered for Niue Consumption Tax

Registration Number: _____

Financial Secretary _____ Date _____

PARTNERSHIP

PARTNERSHIP AMENDMENT FEES REGULATIONS 1994

1994/4 – 8 June 1994

1 Title

These are the Partnership Amendment Fees Regulations 1994.

2 Interpretation

In these Regulations –

“Act” means the Partnership Application Act 1994;

“Registrar” means the Registrar appointed under section 11 of the Act.

3 Application fees

Where an application for registration of a limited liability partnership is lodged with the Registrar under section 12 of the Act, it shall be accompanied by a fee of \$250.

4 Renewal fee

Where an application for renewal of registration of a limited liability partnership is lodged with the Registrar under section 13 of the Act, it shall be accompanied by a fee of \$100.

5 Payment of fees

All fees prescribed by these Regulations shall be refundable if the relevant application is declined.

PARTNERSHIP AMENDMENT FORMS REGULATIONS 1995

1995/2 – 1 July 1995

- | | | | |
|---|-----------------------------------|---|--|
| 1 | Title | 4 | Application for renewal of registration form |
| 2 | Interpretation | 5 | Guarantee form |
| 3 | Application for registration form | 6 | Certificate of registration form |

1 Title

These are the Partnership Amendment Forms Regulations 1995.

2 Interpretation

In these Regulations –

“Act” means the Partnership Application Act 1994.

3 Application for registration form

Application for registration as Limited Liability Partnerships as required under section 12(2) of the Act is to be in the form prescribed in Schedule 1.

4 Application for renewal of registration form

Application for renewal of registration as required under section 13(2) of the Act is to be in the form prescribed in Schedule 2.

5 Guarantee form

The several guarantee from the partners as required under section 12(4) of the Act is to be in the form prescribed in Schedule 3.

6 Certificate of registration form

The certificate of registration as required under section 12(6) of the Act is to be in the form prescribed in Schedule 4.

[Schedules 1 and 2 not reproduced]

SCHEDULE 3

(Section 12(4))

IN THE MATTER of the PARTNERSHIP APPLICATION ACT 1994
AND

IN THE MATTER of [name of the applicant]

DECLARATION OF GUARANTEE OF LIMITED LIABILITY PARTNERSHIP

We,.....

....., being the partners of

hereby guarantee to be severally liable to all creditors of the partnership to the sum of
\$ each.

Declared pursuant to section 12(4) of the Partnership Application Act 1994.

SCHEDULE 4

Partnership Amendment

FORM LLP4
(Section 12(6))



Government of Niue
Office of the Registrar for Limited Liability Partnerships

Certificate of Registration

(section 13)

LLP No.

I, Registrar of Limited Liability Partnerships DO HEREBY CERTIFY that,

was duly registered in Niue as a Limited Liability Partnership this day of 199

Given under my hand and seal

.....
Registrar

PENSIONS AND BENEFITS

PENSIONS AND BENEFITS REGULATIONS 2019

4 December 2019

1 Name

These regulations are the Pensions and Benefits Regulations 2019.

2 [Spent]

3 Interpretation

(1) In these regulations, unless the context otherwise requires, "Act" means the Pensions and Benefits Act 1991.

(2) Any term or expression that is defined in the Act and used but not defined in these regulations has the same meaning as in the Act.

PART 1

RATE OF PENSIONS

4 Rate of Pension

The rate of pension payable under section 4 of the Act is –

- (a) in the case of a person who has attained the age of 60 years to 69 years - \$10,660 a year;
- (b) in the case of a person who has attained the age of 70 years to 79 years - \$10,920 a year;
- (c) any other person - \$11,180 a year.

PART 2

RATE OF WELFARE BENEFIT

5 Rate of welfare benefit

The maximum rate of welfare benefit for the purpose of section 13 of the Act is —

- (a) in the case of a person considered by the Welfare Committee to be a person with a severe disability - \$4,680 a year; and
- (b) in any other case - \$3,900 a year.

6 [Spent]

PESTICIDES

SECTION 3 DECLARATION 2007

20 September 2007

The following substance is declared a pesticide for the purposes of the Pesticides Act 1991:

METHYL BROMIDE

<i>Chemical Formula</i>	<i>Substance</i>	<i>Ozone-Depleting Potential (ODP)</i>
CH ₃ Br	(Mono) bromomethane	0.6

Ozone-depleting potential (ODP) is determined in accordance with the relevant Annexes to the Montreal Protocol.

Where a range of ODPs is indicated, the highest value in that range shall be used for the purposes of the Protocol. The ODPs listed as a single value have been determined from calculations based on laboratory measurements. Those listed as a range are based on estimates and are less certain. The range pertains to an isomeric group. The upper value is the estimate of the ODP of the isomer with the highest ODP, and the lower value is the estimate of the ODP of the isomer with the lowest ODP.

PUBLIC HEALTH

[EDITORIAL NOTE: The International Sanitary Regulations 1951 are not reproduced. The Regulations in current form may be accessed at:
[http:// www.searo.who.int/en/section10/section369_9695.htm](http://www.searo.who.int/en/section10/section369_9695.htm)]

NOTIFIABLE DISEASES NOTICE 1991

1991/6 – 1 October 1991

1 Title

This is the Notifiable Diseases Notice 1991.

2 Notifiable diseases

The diseases named in the Schedule are notifiable diseases for the purposes of the Public Health Act 1965.

SCHEDULE

Aids	Plague
Cholera	Relapsing fever
Dengue fever	Smallpox
H.I.V. Virus	Typhus
Leprosy	Yellow Fever

NOTIFIABLE DISEASES NOTICE 2015

2015/02 – 29 January 2015

The following Infectious Diseases declared as Notifiable Diseases:

1. Ebola Virus Disease
2. Zika Virus Disease
3. Chikungunya Virus Disease

PUBLIC REVENUES

TREASURY RULES 1960

1961 – 1 October 1961

- 1 These are the Treasury Rules 1960.
- 2 In these Rules “Act” means the Public Revenues Act 1959.

BANKING OF MONEY IN NEW ZEALAND

- 3 (1) Public money kept in New Zealand for disbursement shall be kept at the Reserve Bank of New Zealand in an account to be called the Niue Administration Account.
(2) Public money kept in New Zealand on fixed deposit shall be kept at a branch of the Bank of New Zealand in an account to be called the Niue Assembly Cash Investment Account.
(3) (a) The Financial Secretary may remit to the Reserve Bank of New Zealand to the credit of the appropriate account such public money as in his opinion is not required in Niue for immediate disbursement and he may invest or cause to be invested part or all of such money either on fixed deposit or in such securities as in New Zealand are authorised for the investment of public money.
(b) Nothing in paragraph (1) shall prevent the Treasury from investing public money in Niue in a Post Office Savings Bank or in a bank in Niue.

SIGNING OF CHEQUES

- 4 Cheques drawn on the Niue Administration Account or on any bank account shall be signed by the Financial Secretary or other officer appointed by Cabinet to act in his stead.

ACCOUNTING OFFICERS

- 5 Every accounting officer as defined by the Act shall be subject to these rules and shall perform such duties, keep such books, and render such accounts as are prescribed by these rules, or directed by the Financial Secretary.
- 6 Every accounting officer shall, if so required by the Financial Secretary, provide security for such sum and in such manner and form as the Financial Secretary directs for the due accounting for and payment of all money which comes into his charge, custody, or control.
- 7 If an accounting officer is requested to make a payment or accept a charge of credit, or take any other action which in his opinion is not lawfully authorised or is otherwise incorrect, he must state his objection in writing to the head of his Department, who shall, if he disagrees with the officer, forthwith report the circumstances to the Financial Secretary.

AUTHORISATION OF EXPENDITURE

- 8 Cabinet shall authorise all expenditure provided for in the Appropriation Act and may delegate to any officer or officers as he thinks fit such of his powers to authorise expenditure as he deems necessary.

COLLECTION OF MONEY

9 Every person collecting, receiving, or having control over any money payable into the Niue Government Account or into any deposit, or trust, or separate account, is a Receiver within the meaning of these rules.

10 (1) The full amount of all collections of public money shall be paid to the Treasury unless the Financial Secretary directs otherwise.

(2) Paragraph (1) shall not apply to public money required by statutory or other lawful authority to be otherwise dealt with, and all such money shall be dealt with under the statutory or other requirement.

11 Except where the Financial Secretary directs otherwise, there shall be given to every person paying any money to be credited as public money to the Niue Government Account or to any deposit, or trust, or other account of the Government, an official receipt in the form approved by and printed under the authority of the Treasury.

12 Public money shall not be involved with private funds.

13 Every Receiver shall keep a cash book in the form approved by the Financial Secretary and shall enter the amount of his collections and the manner of their disposal.

14 (1) The Financial Secretary shall prescribe the times and the manner in which each Receiver shall balance his cash book and forward a copy of the summary of it to the Financial Secretary.

(2) The cash book shall be balanced at least once each calendar month.

15 Money received by way of deposit shall be dealt with in the manner provided for the collection of other public money except where the Financial Secretary directs otherwise.

16 The Financial Secretary may at any time arrange for money held on deposit, and not immediately required, to be invested in a Post Office Savings Bank.

17 Receivers shall apply to the Treasury for all books of receipts required by them and for all forms of licence and certificate on the issue of which they are required to collect a fee.

PAYMENT OF MONEY

18 (1) All vouchers for the expenditure of public money shall be signed by an officer designated a certifying officer.

(2) A certifying officer shall be appointed by Cabinet on the recommendation of the head of his Department and shall have such duties and responsibilities as to certification as are prescribed by the Financial Secretary.

19 All expenditure of public money shall be approved by Cabinet to ensure that payment vouchers have been properly certified, that the charging of expenditure is correct as to vote, item and account, and that authority exists for the expenditure.

20 All claims on the Government must be entered on a voucher form approved by and printed under the authority of the Financial Secretary.

21 (1) Payment of salaries or wages to all persons employed in the Public Service shall, unless the Financial Secretary approves otherwise, be made in cash.

Public Revenues

- (2) The Financial Secretary may, on receipt of a request in writing from the person entitled to it, pay any such salary to a bank or Post Office Savings Bank for the credit of that person.
- 22** Officers or other persons travelling on Government service must obtain receipts for such disbursements as are directed by the Financial Secretary.
- 23** Payments of claims shall be made in such manner as the Financial Secretary may direct.
- 24** (1) Except in the case of payments, under a power of attorney, letters of administration, or probate, payments to other than claimants themselves may be made only under the authority of the claimants given in the form approved by the Financial Secretary.
(2) Any such authority may be either general or special.
- 25** (1) An authority under rule 24 shall be accepted by the Financial Secretary only for the convenience of claimants, who may revoke a general authority at pleasure.
(2) Authorities given by or on behalf of companies shall be signed by the directors or the managing director.
(3) The Financial Secretary shall not recognise or act upon any endorsement or addition to a form of general authority which purports to make the authority irrevocable or to alter in any way its substance or effect.
(4) A general authority must be renewed at the expiration of 2 years from its date of it if it is desired to keep it in force for any longer period, otherwise the Financial Secretary may regard the authority as cancelled.
(5) Orders made by employees of the Financial Secretary for the payment of salary to a bank or Post Office Savings Bank or for allotment of part salary or for deductions from salary shall remain in force until cancelled.
- 26** (1) No authority from a public servant for the payment of his salary to any person other than that employee shall be accepted by the Financial Secretary except where the employee is unable to receive the salary himself on account of absence from office or other cause.
(2) This rule does not apply to an authority for payment to a Bank or Post Office Savings Bank or to any allotment of part salary or deductions from salary approved by the Financial Secretary.
- 27** A public servant shall not, without the special approval in writing of the Financial Secretary, act as agent or attorney for the receipt of money due by the Government to a public creditor or claimant.

IMPRESTS

- 28** (1) Payments by way of imprest shall be made under instructions issued by the Financial Secretary.
(2) The Financial Secretary shall direct the manner in which money shall be issued to an imprestee and how he shall account for it.
- 29** Where imprests are issued to persons not in receipt of salary or allowances on Government service, those persons shall account for the same in the manner set forth in those rules and the instructions issued by the Financial Secretary.

30 The application by an imprestee, receiver, or other accounting officer of any public money under his control for any purpose other than the proper purposes for which that money is available shall be deemed to be a misappropriation of public money and he shall be liable accordingly.

RECEIPTS FOR PAYMENTS

31 (1) Except in special cases a receipt from the person legally entitled to receive payment shall be accepted as sufficient discharge for any payment.

(2) The paying officer may at any time require to be furnished with satisfactory evidence of the identity of a payee.

(3) The Financial Secretary may in any case require such further or other instrument or discharge to be executed by the payee in addition to or instead of a receipt, as may seem desirable in the circumstances.

(4) Where a receipt or endorsement does not appear to have been given or made by the person legally entitled to receive payment personally, evidence may be required of the authority of the person giving the receipt or making the endorsement to give a legal discharge for the money paid.

(5) The mark of any payee unable to write must be witnessed by a person other than the paying officer.

DEPARTMENTAL ACCOUNTS

32 (1) Government departments shall keep such accounts and accounting records as the Financial Secretary may direct.

(2) The necessary forms for all books, accounts and documents required by Departments for properly carrying into effect the provisions of these Rules shall be such only as are prescribed or approved by the Financial Secretary.

(3) Where not inconsistent with these Rules the system of keeping departmental accounts and accounting records and the books and forms to be used shall at all times be subject to the control, supervision and inspection of the Financial Secretary.

33 (1) It shall be the duty of every head of a Government department or other employee of the Government to afford all information which the Government may require regarding the receipt and expenditure of public money, and the accounting for public money or stores under his control.

(2) The Financial Secretary may instruct any officer of the Treasury to inspect any books, accounts, documents, or stores, or other public property held by any Government department and the head of any such department shall afford facilities for such inspection.

STORES

34 (1) The Financial Secretary shall prepare rules and shall issue instructions concerning the purchase, account for, management, control and disposal of public stores.

(2) Losses of stores, deficiencies in stores, and damage to stores shall be reported to the Financial Secretary.

35 (1) Employees of the Government shall not, either directly or indirectly, derive advantage from dealing in public stores.

(2) Sales of stores to employees shall not be permitted without the authority of the Financial Secretary.

(3) Free issues to employees shall not be made unless authorised in writing by the Financial Secretary.

Public Revenues

WRITING OFF MONEY OR STORES

36 No losses or deficiencies shall be included in the annual Appropriation Act for discharge from the Niue Assembly Account except those previously concurred in by the Audit Office and the Cabinet.

37 No employee of the Government shall write off departmental charge any physical loss of cash or stores, debtor balances, claims abandoned, debts irrecoverable by the Crown, nugatory expenditure (meaning thereby any payment of public money involving an immediate and formal loss, or the payment of money in return for which no services have been rendered), or the cash value of issues in kind to any person whomsoever by way of allowance, until the authority of the Assembly has been obtained for the writing off in the annual Appropriation Act.

FINES

38 Any accounting officer or any other person subject to these Rules who commits any breach or who makes any error in any accounts rendered by him, or who fails to carry out any lawful direction of the Financial Secretary, shall be liable to a fine not exceeding such amount as may be specified in the Act to be imposed and to be recoverable as set out in the Act.

APPLICATION OF RULES

39 (1) All money paid to the Postmaster shall be paid into the Post Office Account, and accounted for under the Regulations and instructions for the time being in force for the management of the Post Office, subject so far as relates to the receipt and payment of public money, to the approval of the Financial Secretary.

(2) Subject to this rule, and when not inconsistent therewith, these rules and any instructions issued by the Financial Secretary shall apply to all persons in the service of the Post Office.

40 (1) The receipts and payments of all departments of the Government operating outside the Government Account shall be dealt with under any regulations or instructions for the time being in force for the management of these departments, subject so far as relates to the receipt and payment of public money, to the approval of the Financial Secretary.

(2) Subject to the paragraph (1) and when not inconsistent therewith, these Rules and any instructions issued by the Financial Secretary shall apply to all persons in the service of any such department.

TERRITORIAL SEA AND EXCLUSIVE ECONOMIC ZONE

TERRITORIAL SEA AND EXCLUSIVE ECONOMIC ZONE (BEVERIDGE REEF) REGULATIONS 1997

1997/6 – 27 September 1997

1 Citation

These are the Territorial Sea and Exclusive Economic Zone (Beveridge Reef) Regulations 1997.

2 Interpretation

In these Regulations –

“Beveridge Reef Designated Fishery” means the fishery designated in accordance with section 12 of the Territorial Sea and Exclusive Economic Zone Act 1997 on 27 September 1997 [see Schedule];

“reef” includes bommie fields, reef slopes, moats and ramparts.

3 Protection of Beveridge Reef Designated Fishery

A person must not knowingly destroy or damage a reef within the Beveridge Reef Designated Fishery except with and in accordance with the approval of an authorised officer.

Penalty: Fine not exceeding 2,500 penalty units.

SCHEDULE

- (1) All that area known as Beveridge Reef lying approximately 128 nautical miles South East of Niue at bearing 20°00 South 167°46 West together with the area having as its inner limit the low-water mark along the outer edge of Beveridge Reef and, as its inner limit, a line measured seaward from that low-water mark every point of which is distant 12 nautical miles from the nearest point of that low-water mark.
- (2) For the purpose of paragraph (1) low-water mark shall be taken to extend across any access to the lagoon of Beveridge Reef.

TERRITORIAL SEA AND EXCLUSIVE ECONOMIC ZONE LICENCE (FEES) REGULATIONS 2010

2010/01 – 11 October 2010

1	Name	4	Licence fee
2	Interpretation	5	Term of licence
3	Licence application	6	Penalty

1 Name

These are the Territorial Sea and Exclusive Economic Zone Licence (Fees) Regulations 2010.

2 Interpretation

(1) The terms and phrases defined in the Territorial Sea and Exclusive Economic Zone Act 1996 shall be given the same meaning in these regulations unless the context requires otherwise.

(2) In these regulations unless the context otherwise requires –
"Act" means the Territorial Sea and Exclusive Economic Zone Act 1996;
"foreign entity" means a person other than a Niuean or Niue registered company;
"foreign fishing vessel" means a vessel flagged to a State other than Niue that is not locally based;
"locally based foreign fishing vessel" means a foreign fishing vessel whose operations are based in Niue and landing all of its catch in Niue;
"locally based foreign fishing joint venture vessel" means a locally based foreign fishing vessel operating under a joint venture between the Government of Niue or a Niuean and a foreign entity;
"local fishing joint venture vessel" means a local fishing vessel operating under a joint venture between the Government of Niue or a Niuean and a Niuean;
"local fishing vessel" means any vessel owned and operated by a Niuean with its operations based in Niue, whether flagged to Niue or not.

3 Licence Application

(1) Every application for a licence by a foreign fishing vessel shall be accompanied by the fee specified in Part 1 of the Schedule.

(2) Cabinet may exempt any applicant from all or part of the payment of the application fee.

4 Licence fee

(1) Cabinet shall determine the licence fee from the range of fees for each category of vessels as provided in the Part 2 of Schedule.

(2) Where Cabinet imposes a special condition on the term of the licence pursuant to section 28(4)(d) of the Act, Cabinet shall determine the licence fee from the range of fees for each category of vessels as provided in Part 2 of the Schedule.

5 Term of licence

(1) A licence may be issued for a term of 12 months or as determined by Cabinet by special condition pursuant to section 28(4)(d) of the Act.

(2) A licence holder shall re-apply for a new licence at least one month before the expiry of any current licence.

6 Penalty

Any vessel fishing without payment of a licence fee under these regulations commits an offence and shall be liable to a fine not exceeding 2,500 penalty units and where the offence is a continuing one, a further fine not exceeding 5 penalty units for each day that the offence continues.

SCHEDULE

Part 1 — Fees upon application for licence (US)

Application for fishing licence	\$50.00
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Part 2 - Licence fees (US)

	Type of Vessel	Fee (US)
1	Local fishing vessel up to 12m	\$0 - \$5,000
2	Local fishing vessel between 12m - 25m	\$500 - \$10,000
3	Local fishing vessel greater than 25m	\$1,000 - \$10,000
4	Local fishing joint venture vessel up to 25m	\$1,000 - \$10,000
5	Local fishing joint venture vessel greater than 25m	\$2,500 - \$15,000
6	Locally based foreign fishing joint venture vessel up to 25m	\$1,000 - \$10,000
7	Locally based foreign fishing joint venture vessel greater than 25m	\$2,500 - \$15,000
8	Foreign fishing vessel up to 25m	\$1,000 - \$10,000
9	Foreign fishing vessel greater than 25m	\$2,500 - \$15,000

WHALE SANCTUARY REGULATIONS 2003

2003/1 – 14 May 2002

1 Title

These are the Whale Sanctuary Regulations 2003.

2 Interpretation

(1) In these Regulations the words and expressions used have the respective meanings as in the Territorial Sea and Exclusive Economic Zone Act 1997.

(2) In these Regulations, ‘cetacean’ includes –
All species of whales;
All species of dolphins; and,
All species of porpoises.

3 Niue Whale Sanctuary

(1) The Whale Sanctuary is established in order to give formal recognition of the high level of protection already afforded to cetaceans in marine waters of Niue in accordance with international law.

(2) The Whale Sanctuary comprises the waters of the exclusive economic zone, the territorial sea and the internal waters as defined in the Territorial Sea and Exclusive Economic Zone Act 1997.

4 Protection measures

(1) A person is guilty of an offence if the person kills, harms, harasses, takes or moves any cetacean in the Whale Sanctuary.

(2) A person is guilty of an offence if the person has in his or her possession any cetacean, cetacean part or cetacean product in the Whale Sanctuary.

(3) Unless evidence is produced to the contrary, any cetacean, cetacean part or cetacean product found in the possession of a person in the Whale Sanctuary, is deemed to have been taken in the Whale Sanctuary.

(4) A person is guilty of an offence if the person exports or facilitates the exportation from Niue of any cetacean, cetacean part or cetacean product.

(5) A person is guilty of an offence if the person imports or facilitates the importation into Niue of any cetacean, cetacean part or cetacean product.

(6) Any offence under this regulation is punishable on conviction by imprisonment for not more than 3 months, or a fine not exceeding 2,500 penalty units, or both.

5 Non-lethal research permits

(1) The Cabinet may approve the issuance of a permit for the purpose of non-lethal research intended for the conservation of cetaceans, if the Cabinet is satisfied that the non-lethal research will not result in the killing, harming, harassing, taking or moving of any cetaceans.

(2) The Cabinet may specify conditions in relation to any permit issued under this regulation.

(3) A person is not guilty of an offence under regulation 4 if the person carries out an activity authorised by a permit and under the conditions of the permit.

WHALE WATCHING REGULATIONS 2016

2016/3 – 1 June 2016

	PART 2
1 Title	LICENCES AND PERMITS
2 Commencement	<i>Whale watching licence</i>
3 Interpretation	20 Whale watching licence required for commercial operations or interactions with whales
4 Application	21 Maximum number of whale watching licences for commercial operations
	22 Application for whale watching licence
	23 Required information
	24 Whale watching licence
	25 Compliance with regulation 8 of Domestic Fishing Regulations 1996
	<i>Swimming encounter requirements</i>
	26 Requirements for swimming encounters
	<i>Special interaction permit</i>
	27 Special interaction permit
	<i>Duration of licence</i>
	28 Duration of licence
	29 Revocation, suspension, or restriction of licence or permit
	PART 3
	MISCELLANEOUS PROVISIONS
	30 Offences and penalties
	31 Director may require operators to provide data

	PART 1
	WHALE WATCHING AND INTERACTIONS WITH MARINE ANIMALS
5 Whale watching defined	
6 Interactions with marine animals	
7 No person may disturb marine animals	
8 No person may separate marine animals	
9 No whale watching on Sundays	
10 Cutting off path of marine animals prohibited	
11 No feeding, food, or rubbish near marine animals	
12 Operation of vessels	
13 Operation of aircraft	
14 Whales	
15 Swimming encounters	
16 Swimmers and vessels	
17 Use of flash or artificial light source prohibited	
18 No whale watching in places where traditional fishing or fono observed	
19 Prohibited items for whale watching	

SCHEDULES

- 1 Title**

These regulations are the Whale Watching Regulations 2016.
- 2 [Spent]**
- 3 Interpretation**

(1) In these regulations, unless the context otherwise requires, –

Act means the Territorial Sea and Exclusive Economic Zone Act 1996

aircraft includes any drone that operates in the air

approved guide means a person approved by the Director as being sufficiently qualified and experienced to direct and supervise swimming encounters

Caution Zone means the area marked Caution Zone in Schedule 1

commercial operation means an operation –

 - carried out for hire or reward in any form; and
 - in which people are transported, conveyed, conducted, or guided with a purpose to enable them to view or come into contact with marine mammals

Director means the Director for the Department of Agriculture, Forestry and Fisheries

dolphin—

- (a) means all species commonly known as dolphins, including spinner dolphins, common dolphins, and bottlenose dolphins; but
- (b) does not include the species known as killer whales or pilot whales

fono means a traditional Niuean custom prohibition applicable during a particular fishing season or fishing area

harass, in relation to a marine mammal, means any act that—

- (a) causes or is likely to cause injury or distress to a marine mammal; or
- (b) disrupts significantly or is likely to disrupt significantly the normal behavioural patterns of a marine mammal

licence means a whale watching licence issued under regulation 24

licensed operator means a person who holds a licence or permit

marine mammal means any whale or dolphin

NCT means Niue consumption tax

permit means a special interaction permit issued under regulation 27

relevant staff member, in relation to operations under a licence or a permit, means—

- (a) the operator of the vessel or aircraft; and
- (b) any guide who will be in the water

swimming encounters means any in water activity (for example, swimming, snorkelling, or free diving) that is conducted for the purpose of enabling a person to view or come into contact with a marine mammal

vessel means any boat, ship, or other water-going craft propelled by any means, except for any traditional canoe or vaka, and includes any drone that operates underwater or on the surface of the sea

whale means all species commonly known as whales, and includes baleen whales, sperm whales, beaked whales, killer whales, and pilot whales

whale watching has the meaning given in regulation 5

whale watching season means the period beginning on 1 June and ending with the close of 31 October in any year.

- (2) In these regulations, unless the context otherwise requires, terms not defined in these regulations but defined in the Act or the Whale Sanctuary Regulations 2003 have the meanings given by the Act or those other regulations.

4 Application

- (1) These regulations apply throughout Niue and Niue fishery waters.

- (2) These regulations do not apply to a fishing vessel while it is engaged in fishing unless the vessel—
- (a) is also engaged in a commercial operation; or
 - (b) deviates off course to engage in recreational viewing of marine mammals.

Part 1

Whale watching and interactions with marine mammals

5 Whale watching defined

In these regulations, **whale watching**—

- (a) means being transported, conveyed, conducted, or guided in a vessel or aircraft with a purpose to view or come into contact with marine mammals; and
- (b) includes any swimming encounters; but
- (c) does not include any viewing of a marine mammal from land.

6 Interactions with marine mammals

- (1) No person may interact with a marine mammal except in accordance with these regulations.
- (2) No person may touch a marine mammal unless authorised under a permit.

7 No person may disturb marine mammals

- (1) No person or vessel may disturb or harass any marine mammal.
- (2) A person or vessel must immediately abandon contact with a marine mammal if the mammal becomes or shows signs of becoming disturbed or alarmed, for example, if the mammal exhibits prolonged diving or evasive swimming patterns, or rapidly changes direction or speed, or exhibits peduncle tail throwing behaviour.

8 No person may separate marine mammals

No person or vessel may cause a marine mammal to be separated from a group of marine mammals or cause any members of the group to be scattered.

9 No whale watching on Sundays

Whale watching as defined in regulation 5 is prohibited on Sundays.

10 Cutting off path of marine mammals prohibited

No person, vehicle, or vessel may cut off the path of a marine mammal or prevent a marine mammal from leaving the vicinity.

11 No feeding, food, or rubbish near marine mammals

- (1) No person may feed or attempt to feed a marine mammal.

- (2) No person may throw food or rubbish at, or cause food or rubbish to be near or around, a marine mammal.

12 Operation of vessels

- (1) A person who operates a vessel—
- (a) must use his or her best endeavours to operate the vessel so as not to disrupt the normal movement or behaviour of a marine mammal:
 - (b) must not make any sudden or repeated change in the speed or direction of the vessel except in an emergency.
- (2) If a vessel stops to enable the passengers to watch a marine mammal, the person operating the vessel must ensure that the engine is placed in neutral.
- (3) If a vessel is less than 200 metres from a marine mammal, the person operating the vessel must, subject to subclause (4), use his or her best endeavours to move the vessel at idle or no wake speed.
- (4) If a vessel is departing from the vicinity of a marine mammal,—
- (a) the person operating the vessel must proceed slowly at idle or no wake speed until the vessel is at least 200 metres from the nearest marine mammal; but
 - (b) in the case of a dolphin, the vessel may interact with the dolphin in any way that the vessel is permitted to interact with a whale, except that, when a dolphin approaches to bowride, the vessel must maintain its speed and direction.

13 Operation of aircraft

- A person who operates an aircraft—
- (a) must not make any sudden or repeated change in the speed or direction of the aircraft except in the case of an emergency:
 - (b) must not fly the aircraft below 150 metres above sea level, unless taking off or landing:
 - (c) must use his or her best endeavours to operate the aircraft in such a manner that, without compromising safety, the aircraft's shadow is not imposed directly on any marine mammal:
 - (d) must ensure, when operating at an altitude of less than 600 metres above sea level, that the aircraft is not—
 - (i) closer than 150 metres horizontally from a point directly above a marine mammal; or
 - (ii) closer than a distance approved by the Director, by public notice, based on the best available scientific evidence.

14 Whales

- (1) No person may make any loud or disturbing noise near whales.
- (2) A vessel—

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- (a) may approach a whale only from a direction that is parallel to the whale and slightly to the rear of the whale; and
 - (b) must not approach within 50 metres of a whale, unless authorised by the Director.
- (3) No person or vessel may approach within 100 metres of any female baleen or sperm whale that is accompanied by a calf.
- (4) If a whale approaches a vessel, the master of the vessel must, wherever practical, —
- (a) manoeuvre the vessel so as to keep out of the path of the whale; and
 - (b) maintain a minimum distance of 50 metres from the whale.
- (5) No vessel or aircraft may approach within 300 metres of any whale for the purpose of enabling passengers to watch the whale, if the number of vessels or aircraft, or both, already positioned to enable passengers to watch the whale is 3 or more.
- (6) If 2 or more vessels or aircraft approach an unaccompanied whale, the masters concerned must co-ordinate their approach and manoeuvres, and the pilots concerned must co-ordinate their approach and manoeuvres.

15 Swimming encounters

- (1) This regulation applies to any operators when approaching marine mammals for swimming encounters and to any nearby vessels.
- (2) No more than 2 vessels may be in the Caution Zone at any one time.
- (3) Only 1 vessel at a time may conduct swimming encounters.
- (4) No more than 6 people plus the guide per vessel may swim with any one group of marine mammals at a time.
- (5) All swim-with operations must be accompanied by an approved guide while in the water and on the attending vessel.
- (6) Other vessels must keep at least 100 metres from the swimmers' vessel.
- (7) Vessels must —
- (a) slow to a no wake speed of 4 knots within a 200 metre Caution Zone; and
 - (b) not exceed 30 minutes when there are 2 boats, and 1 hour if there is 1 boat, conducting a swimming encounter with any one group of marine mammals; and
 - (c) take extra care when observing pods of marine mammals containing calves; and
 - (d) not approach marine mammals from directly behind or head-on in the area marked as the Exclusion Zone in Schedule 1.

16 Swimmers and vessels

- (1) A swimmer must not interact with a whale unless the interaction is —

- (a) authorised under a licence or permit; and
 - (b) supervised at all times by an approved guide in the water.
- (2) A swimmer must not –
- (a) approach a whale closer than 20 metres; or
 - (b) free dive towards the whale.
- (3) If a marine mammal approaches a swimmer, the swimmer –
- (a) must remain still or move away slowly to avoid startling it; and
 - (b) must not try to touch it, free dive, or swim toward it.
- (4) A swimmer or vessel must not approach within 100 metres of any whale that is accompanied by a calf that –
- (a) is light grey or silver in colour; and
 - (b) has a foetal fold in the dorsal fin.
- (5) No person may use SCUBA for swimming with whales.
- 17 Use of flash or artificial light source prohibited**
No person may use a flash or any form of artificial light source for whale watching.
- 18 No whale watching in places where traditional fishing or fono observed**
No person may do or facilitate whale watching in any place where –
- (a) traditional fishing is carried out on a vaka; or
 - (b) fono is observed.
- 19 Prohibited items for whale watching**
The following items must not be used for whale watching:
- (a) motorised water craft such as jet skis, motorised swimming aids, and vessel tenders (dinghies);
 - (b) unmotorised water craft such as kayaks and paddleboards.

Part 2

Licences and permits

Whale watching licence

- 20 Whale watching licence required for commercial operations or interactions with whales**
- (1) No person may carry out a commercial operation unless the person holds a licence (*see* regulation 24).
 - (2) No vessel may interact with any whale unless the interaction is authorised under a licence (*see* regulation 24).

21 Maximum number of whale watching licences for commercial operations

- (1) The Director may, by public notice, state the maximum number of licences that will be issued each year.
- (2) Any notice under subclause (1) must be published at the commencement of the whale watching season.

22 Application for whale watching licence

An application for a licence must—

- (a) be made in writing to the Director in form 1 of Schedule 2; and
- (b) be accompanied by the appropriate fee in Schedule 3; and
- (c) provide the information required under regulation 23.

23 Required information

An applicant for a licence or permit must provide the following details:

- (a) the name of the applicant and of each relevant staff member:
- (b) the proposed base of the operation:
- (c) the type of vessel or aircraft to be used in the operation:
- (d) the proposed area of operation, including a map showing the boundaries of the proposed area and, where appropriate, the locations where contact with marine mammals is proposed:
- (e) the maximum number of licensed vessels or aircraft that the operator proposes to use at any one time:
- (f) the duration of the trips proposed:
- (g) the frequency of the trips proposed:
- (h) the nature and extent of any interaction proposed with any marine mammal:
- (i) the maximum number of passengers to be taken at any one time:
- (j) the species of marine mammals with which the operation will have contact, and the kind of contact proposed (in relation to each species):
- (k) in relation to the applicant and each relevant staff member, details of—
 - (i) experience with marine mammals:
 - (ii) knowledge of the local area and sea conditions:
 - (iii) any convictions for an offence relating to mistreatment of animals or marine life:
- (l) details of any educational material or educational aspects of the proposed operation:
- (m) any other information the Director may reasonably require for the purpose of dealing with the application.

24 Whale watching licence

(1) The Director may issue a whale watching licence if he or she is satisfied that—

- (a) the commercial operation will not have or is not likely to have any adverse effect on the conservation, protection, or management of marine mammals; and
- (b) the commercial operation is not contrary to the purposes and provisions of the Whale Sanctuary Regulations 2003; and
- (c) the applicant and each relevant staff member has sufficient knowledge of the local area and of sea and weather conditions; and
- (d) neither the applicant nor any relevant staff member has been convicted of any offence involving the mistreatment of animals or marine life; and
- (e) the proposed operator and any crew who may come into contact with marine mammals have undergone a mandatory training session approved by the Director; and
- (f) the applicant has paid the appropriate prescribed fee in Schedule 3.

(2) The Director may impose any additional conditions on the licence.

(3) The licence must specify—

- (a) the type of vessel or aircraft to be used by the operator; and
- (b) the names and position of each relevant staff member; and
- (c) the area of operation to which it relates; and
- (d) that the vessel or aircraft is licensed to operate and the operator must meet the statutory requirements relating to vessel or aircraft safety and qualifications and experience of operators.

(4) A licence may be issued in respect of 1 vessel or aircraft only, but an operator may hold more than 1 licence at any time.

(5) A licence is not transferable.

25 Compliance with regulation 8 of Domestic Fishing Regulations 1996

All vessels engaged in commercial operations must comply with regulation 8 of the Domestic Fishing Regulations 1996.

Swimming encounter requirements

26 Requirements for swimming encounters

The operator of a commercial operation that conducts swimming encounters must ensure that at each swimming encounter—

- (a) there is a relevant staff member or crew member (including the master of the vessel) present who is certified to an appropriate level of first aid and CPR; and

- (b) there are a sufficient number of flotation devices for swimmer safety; and
- (c) the operator has paid the appropriate prescribed fee in Schedule 3.

Special interaction permit

27 Special interaction permit

- (1) The Director may, on application, grant a special interaction permit that authorises interaction with marine mammals or a species of marine mammals for 1 or more of the following purposes:
 - (a) educational purposes;
 - (b) scientific research approved under the Act;
 - (c) photography (still and film).
- (2) An application for a permit must—
 - (a) be made to the Director in writing in form 1 of Schedule 2, unless the Director in his or her discretion decides that a form is not required; and
 - (b) be accompanied by the appropriate prescribed fees in Schedule 3 for the application and the permit; and
 - (c) contain the information required under regulation 23.
- (3) The Director may grant the permit if the Director is satisfied that—
 - (a) the proposed interaction with marine mammals will be conducted under the guidance and supervision of an approved guide; and
 - (b) the proposed interaction will not or is not likely to have any adverse effect on the conservation, protection, or management of marine mammals; and
 - (c) the proposed interaction is not contrary to the purposes and provisions of the Whale Sanctuary Regulations 2003; and
 - (d) the applicant and each relevant staff member has sufficient knowledge of the local area and of sea and weather conditions; and
 - (e) neither the applicant nor any relevant staff member has been convicted of any offence involving the mistreatment of animals or marine life.
- (4) The Director must specify the period during which the permit remains in force and may impose any conditions on the permit.
- (5) A permit must be in form 3 of Schedule 2.
- (6) A permit is not transferable.

Duration of licence

28 Duration of licence

- (1) A licence remains in force for 1 year after the date the licence is issued.
- (2) An application to renew the licence must be made at least 1 month before the licence expires.

Revocation, suspension, or restriction of licence or permit

29 Revocation, suspension, or restriction of licence or permit

- (1) The Director may at any time suspend or revoke any licence or permit, or restrict the operation authorised by the licence or permit if the holder of the licence or permit—
 - (a) is convicted of any offence under the Whale Sanctuary Regulations 2003; or
 - (b) contravenes or fails to comply with any condition of the licence or permit; or
 - (c) carries out a commercial operation without appropriately qualified crew; or
 - (d) contravenes or fails to comply with these regulations.
- (2) If the Director conducts an investigation because he or she reasonably suspects that the holder of a licence or permit has committed any act referred to in subclause (1)(b) to (d), the Director may, pending the outcome of the investigation, suspend the licence or permit or restrict the operation authorised by the licence or permit.

Part 3

Miscellaneous provisions

Offences

30 Offences and penalties

- (1) A person commits an offence who knowingly contravenes or fails to comply with these regulations or a reasonable direction of the Minister, the Director, or an authorised officer given under these regulations.
- (2) A person who commits an offence under subclause (1) is liable on conviction,—
 - (a) in the case of an individual, to a fine not exceeding 2 500 penalty units, or to imprisonment for a term not exceeding 12 months, or both; or
 - (b) in any other case, to a fine not exceeding 2 500 penalty units.

Data collection

- 31 **Director may require operators to provide data**
The Director may require any operator who holds a licence or permit to provide to the Director any data relating to the activities under the licence or permit that the Director may reasonably require.

rr 3(2), 15(2), 15(7)(d)

Schedule 1
Diagram showing Exclusion Zone and Caution Zone



