



Customs Tariff (Import Duty on Vehicles aged 15 years and Over) Order 2025

No 2025/01

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Pursuant to section 7 of the Niue Custom Tariff Act 1982, Cabinet makes the following Order—

- Title**

This order is the Customs Tariff (Import Duty on Vehicles aged 15 years and over) Order 2025.
 - Commencement**

This Order comes into force on 1 July 2024.
 - Interpretation**

In this Order, unless the context otherwise requires, vehicle means any vehicle within the meaning given in section 3 of the Transport Act 1965.
 - Import Duty**

Despite any import duty that applies to vehicles under the Custom Tariff Act any vehicles imported into Niue aged 15 years and over is instead subject to an import duty of either of the following amounts, whichever is the greater:

 - 100% of the declared value of the vehicle or,
 - NZD \$5,000 (Five thousand dollars) per vehicle
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Customs Tariff (Import Duty on Vehicles aged 15 years and Over) Order 2025

Approved by the Cabinet of Ministers at the Cabinet Chambers, Fale Fono II, Alofi
this 30th day of May 2024.

Signed by Hon. Esa Sharon Mona Ainu'u
Acting Prime Minister




Countersigned by Cassandra Motufoou
Clerk to Cabinet



This order is administered by the Department of Finance and Planning.
This order was made on the 30th day of May 2024.