stamped shall be charged with the same duty as the original instrument when that duty is lower than thirty cents, and in every other case shall be charged with a duty of thirty cents. (2) Duplicates and counterparts shall be stamped in the same manner as provided by this Act with respect to the original instrument.

PART VIII - MISCELLANEOUS PROVISIONS

105. Application of Act - (1) The provisions of this Act with respect to stamp duty shall apply to all instruments which, within the meaning of this Act, are executed after the commencement of this Act.

(2) In the case of all other instruments the provisions with respect to stamp duty contained in the regulations hereby revoked shall continue to apply as if those regulations remained in force.

106. Duty paid under repealed Act - When the liability of an instrument to stamp duty depends in any manner on the payment of duty on any other instrument, the payment of duty on that other instrument under the regulations hereby revoked shall have the same effect as the payment of the like duty under this Act.

107. Act to bind the Crown - This Act shall bind the Crown.

108. Revocation - (1) The Cook Islands Stamps Duties Regulations 1952 are hereby revoked.

(2) Regulation 24 of the Cook Islands Co-operative Societies Regulations 1953 is hereby revoked.

This Act is administered in the Treasury.

An Act to validate the Customs Tariff Amendment Order 1962.

WHEREAS subsection (2) of section 31 of the Customs Amendment Act 1921 as amended by the New Zealand Laws Act 1966 requires every Order in Executive Council made under the authority of the Customs Amendment Act 1921 to be laid before the Legislative Assembly within fourteen days after the gazetting thereof if the Legislative Assembly is then in session, and, if not, then within fourteen days after the commencement of the next ensuing session and WHEREAS subsection (2A) of section 31 of the Customs Amendment Act 1921 as amended by the New Zealand Laws Act 1966 provides that every Order in Executive Council made under section 12 of the Customs Amendment Act 1921 and laid before the Legislative Assembly in any session pursuant to subsection (2) of section 31 of the Customs Amendment Act 1921 as amended as aforesaid shall expire on the close of the last day of that session except so far as it is expressly validated or confirmed by an Act of the Legislative Assembly passed during that session and WHEREAS the Customs Tariff Amendment Order 1967 was made on the 29th day of December 1967 partly under the authority of section 12 of the Customs Amendment Act 1921 and WHEREAS that order was laid before the Legislative Assembly and was not validated and confirmed by an Act of the Legislative Assembly as required as aforesaid AND WHEREAS it is desirable to confirm and validate that Order as from the 1st day of January 1968:

BE IT THEREFORE ENACTED by the Legislative Assembly in Session assembled, and by the authority of the same, as follows:

1. Short Title and commencement - (1) This Act may be cited as the Customs (Validation of Tariff) Act 1971-72.

(2) This Act shall be deemed to have come into force on the 1st day of January 1968.

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2. Validation of Tariff - Notwithstanding any provision in any other enactment, the Customs Tariff Amendment Order 1967 (Serial Number 1967/3) (except insofar as that Order revokes the Cook Islands Customs Duties Order 1962) is hereby validated and confirmed, and the duties and exemptions from duty contained in that Order shall be the duties and exemptions in force.

3. Revocation - The Cook Islands Customs Duties Order 1962 (Serial Number 1972/90) is hereby revoked.

This Act is administered in the Customs Department.