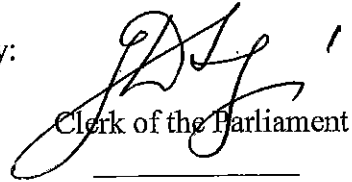


Examined and certified by:



Clerk of the Parliament

In the name and on behalf of Her Majesty Queen Elizabeth the Second I hereby assent to
this Act this 26th day of September, 2016




Queen's Representative

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An Act to provide for oversight of the cross-border movement of currency and to enable the seizure, detention, or forfeiture of that currency in certain circumstances.

The Parliament of the Cook Islands enacts as follows—

1 Title

This Act is the Currency Declaration Act 2015-16.

2 Commencement

This Act comes into force on the day after the day on which it is assented to by the Queen's Representative.

Part 1

Preliminary matters

3 Purpose

The purpose of this Act is to—

- (a) provide a declaration system to monitor the cross-border movement of currency;
- (b) detect the cross-border movement of currency that may be implicated in unlawful conduct;
- (c) empower border control officials to search, seize, and detain currency that is moved across the border and that is, or may be, implicated in unlawful conduct.

4 Interpretation

In this Act, unless the context otherwise requires,—

application, in relation to an application to the court under this Act, means an application made in accordance with the rules of the court, and **apply** has a corresponding meaning

authorised officer means—

- (a) a customs officer appointed under the Customs Revenue and Border Protection Act 2012;
- (b) a police officer (whether commissioned or non-commissioned) appointed under the Police Act 2012;

- (c) the Head of FIU, acting under the provisions of the Financial Intelligence Unit Act 2015;
- (d) a delegate of the Head, authorised under that Act

bearer negotiable instrument means any form of financial instrument that allows negotiation by mere delivery, including, for example—

- (a) a cheque that is—
 - (i) issued to the bearer; or
 - (ii) endorsed without restriction; or
 - (iii) signed but without a payee specified; or
 - (iv) made out to a fictitious payee; or
 - (v) otherwise allowing for title to pass on delivery;
- (b) a traveller's cheque having any 1 or more of the attributes referred to in paragraph (a):
- (c) a money order having any 1 or more of the attributes referred to in paragraph (a)

border control area means—

- (a) the commonly recognised boundaries of—
 - (i) the Rarotonga International airport; and
 - (ii) the Avatiu port; and
 - (iii) any other place that is designated a Customs place or licensed as a Customs controlled area under the Customs Revenue and Border Protection Act 2012; and
- (b) any other location that hosts—
 - (i) an international mailing service; or
 - (ii) an international courier service

by or under, in relation to this Act, means—

- (a) by this Act;
- (b) by regulations or other delegated legislation made under this Act;
- (c) by an order of the court made under this Act

checked baggage has the same meaning as in section 2 of the Carriage of Goods Act 1998

court means the High Court of the Cook Islands

craft—

- (a) means anything used or capable of being used for transport by land, sea, or air; and
- (b) includes every sort of aircraft, vehicle, or vessel

currency includes—

- (a) the paper money of any country that is—
 - (i) designated as legal tender; and
 - (ii) customarily used and accepted as a medium of exchange in the country of issue;
- (b) the coin money of any country that has the attributes referred to in paragraph (a):

- (c) any other coin money, lacking 1 or more of the attributes referred to in paragraph (a), that has value on the open market by reason of—
 - (i) its precious metal content; or
 - (ii) its rarity; or
 - (iii) its age; or
 - (iv) some other intrinsic or extrinsic characteristic;
- (d) bearer negotiable instruments;
- (e) precious metal;
- (f) precious stone;
- (g) natural pearls;
- (h) cultivated pearls;
- (i) items that are made of or incorporate any of the things referred to in paragraphs (e) to (h);
- (j) jewellery of any sort;
- (k) mixed currency;
- (l) postage stamps

currency obtained through unlawful conduct means currency that has been—

- (a) obtained by unlawful conduct; or
- (b) paid in consideration for past or future unlawful conduct

Customs means the Cook Islands Customs Service established under the Customs Revenue and Border Protection Act 2012

detained currency means currency that is for the time being detained under this Act

distributed currency means currency that, for the purpose of concealing or disguising its total value, has been—

- (a) divided among 2 or more persons; or
- (b) divided among 2 or more places; or
- (c) divided into 2 or more lots; or
- (d) dealt with in any other way that conceals or disguises the total value of the currency

FIU means the Financial Intelligence Unit continued under section 4 of the Financial Intelligence Unit Act 2015

financial misconduct has the same meaning as in the Financial Intelligence Unit Act 2015

hand baggage has the same meaning as in section 2 of the Carriage of Goods Act 1998

Head of FIU means the Head of FIU appointed under section 5 of the Financial Intelligence Unit Act 2015

Minister means the minister responsible for finance

minimum amount means the amount prescribed for the purposes of this definition by regulations made under this Act, but, if not for the time being prescribed,—

- (a) means \$10,000 New Zealand dollars; and

(b) includes the equivalent amount in foreign currency

mixed currency means currency in 2 or more forms that is intermingled in any way

recoverable currency has the meaning given to it in section 5

Registrar means the Registrar of the court

travelling party means 2 or more persons who travel as a party, and who—

- (a) are related by blood or marriage or by or through a de facto relationship; or
- (b) share travel arrangements, whether by way of—
 - (i) bookings; or
 - (ii) seating; or
 - (iii) baggage arrangements; or
 - (iv) itineraries; or
 - (v) other travel-related association

undeclared currency means currency that—

- (a) must be declared under section 7; and
- (b) has not been declared under that section

unlawful conduct means any conduct that occurs in the Cook Islands or elsewhere that is unlawful in whole or in part under the law in force where the conduct occurs or is deemed to occur

vehicle has the same meaning as in the Transport Act 1966.

5 Meaning of recoverable currency

- (1) Recoverable currency is currency obtained through unlawful conduct.
- (2) If recoverable currency is altered, that part of the altered currency attributable to unlawful conduct is also recoverable currency.
- (3) Recoverable currency is altered if, in 1 or more transactions, it—
 - (a) is converted into other currency; or
 - (b) becomes mixed currency; or
 - (c) is combined with other currency of any form.

6 Act binds the Crown

This Act binds the Crown.

Part 2

Obligation to declare, and powers to question, search, and seize currency

7 Obligation to declare currency

- (1) A person must make a truthful currency declaration in the prescribed form—
 - (a) each time the person enters the Cook Islands with currency; and
 - (b) each time the person leaves the Cook Islands with currency.
- (2) A person must make a truthful currency declaration in the prescribed form—
 - (a) each time the person sends currency out of the Cook Islands; and

- (b) each time the person receives currency into the Cook Islands.
- (3) Subsection (2) applies to currency sent or received in 1 or more of the following ways:
 - (a) by postal service:
 - (b) by courier service:
 - (c) on or aboard any craft:
 - (d) by any other prescribed means.
- (4) A declaration made under this section must be copied, and—
 - (a) 1 copy must be submitted to FIU within 24 hours; and
 - (b) 1 copy must be retained by Customs.
- (5) An official copy of a declaration must be retained for—
 - (a) the period prescribed for the purpose by regulations made under this Act; or
 - (b) if no retention period is for the time being prescribed, 6 years.

8 Powers under this Act do not limit other powers

The powers conferred on an authorised officer under this Part do not limit the powers that may be exercised under any other Act by the authorised officer or by any other person.

9 Power to question

- (1) An authorised officer may question a person who enters or leaves the Cook Islands with currency of any value.
- (2) An authorised officer may exercise that power whether or not the officer has reasonable grounds for suspecting a breach of this Act.
- (3) The questions may relate to any 1 or more of the following:
 - (a) whether or not the person is entering or leaving the Cook Islands with currency of any value;
 - (b) the value of any currency the person is carrying;
 - (c) if the currency has a value that is or exceeds the minimum amount, details of—
 - (i) its source;
 - (ii) its ownership;
 - (iii) its acquisition;
 - (iv) its intended use;
 - (v) its intended destination;
 - (vi) unlawful conduct that relates in any way to the currency.
- (4) A person is not required to answer a question under this section if the answer would or could incriminate the person and, accordingly, does not commit an offence against **section 25** merely by responding to a question by refusing to answer on that ground.
- (5) If a person elects to refuse to answer a question on the ground referred to in subsection (4), the authorised officer is entitled to treat as recoverable currency any currency that is the subject of the question.

- (6) If, as a result of the questions asked by an authorised officer, he or she has reasonable grounds to suspect that currency of less than the minimum amount is recoverable currency, the officer must report his or her suspicion to FIU as soon as reasonably practicable in the circumstances.

10 Power to search

- (1) An authorised officer may exercise the powers of search under this section if he or she has reasonable grounds for suspecting that the search may disclose 1 or more of the following:
- (a) currency of any amount if—
 - (i) the currency is recoverable currency; or
 - (ii) any person intends to use the currency for unlawful conduct;
 - (b) currency that has not been truthfully declared as required by **section 7** and that—
 - (i) has a value that is equal to or exceeds the minimum value; or
 - (ii) has a lesser value, but appears to be distributed currency;
 - (c) currency that—
 - (i) is the proceeds of financial misconduct; or
 - (ii) has been or is being used in financial misconduct; or
 - (iii) is intended or allocated for use in financial misconduct;
 - (d) undeclared currency.
- (2) An authorised officer may search any 1 or more of the following:
- (a) premises;
 - (b) places;
 - (c) craft;
 - (d) vehicles;
 - (e) luggage;
 - (f) cargo (whether or not containerised);
 - (g) mail service offices;
 - (h) courier service offices;
 - (i) articles;
 - (j) parcels;
 - (k) receptacles;
 - (l) persons;
 - (m) items of any sort in a person's possession.
- (3) The powers conferred by this section may be exercised even if the person or thing searched—
- (a) is in transit; or
 - (b) has not formally entered the Cook Islands; or
 - (c) has not formally arrived in, or been imported into, the Cook Islands; or
 - (d) has cleared all border control formalities on leaving, or being exported from, the Cook Islands.
- (4) If a person is to be searched under this section,—

- (a) an authorised officer may detain the person only for so long as reasonably necessary to allow an authorised officer to conduct the search; and
 - (b) the search must be carried out by an authorised officer of the same gender as the person to be searched.
- (5) A search warrant is not needed for a search under this section if the search is conducted within a border control area.
- (6) An authorised officer may conduct a search outside a border control area only if the officer is authorised to do so by a search warrant issued by a Registrar or Justice of the Peace. A search warrant may be directed to a named authorised officer or to every authorised officer.
- (7) A Registrar or Justice of the Peace may issue a search warrant if satisfied that there are reasonable grounds for suspecting that the search will disclose currency or undeclared currency referred to in subsection (1).

11 Power to seize currency

- (1) An authorised officer may seize any currency in a person's possession if the officer has reasonable grounds to suspect that the currency is 1 or more of the following:
- (a) currency of any amount if—
 - (i) the currency is recoverable currency; or
 - (ii) any person intends to use the currency for unlawful conduct;
 - (b) currency that—
 - (i) has not been truthfully declared as required by **section 7**; and
 - (ii) has a value that is equal to or exceeds the minimum value;
 - (c) currency that—
 - (i) is the proceeds of financial misconduct; or
 - (ii) has been or is being used in financial misconduct; or
 - (iii) is intended or allocated for use in financial misconduct.
- (2) An authorised officer may seize any currency found on the persons comprising a travelling party if—
- (a) the authorised officer has reasonable cause to suspect that any of those persons has committed an offence against this Act; and
 - (b) the offence relates to any currency found on any person in the travelling party; and
 - (c) the authorised officer has reasonable cause to suspect that the currency found on any other person in the travelling party is distributed currency.
- (3) The power to seize currency—
- (a) may be exercised only within a border control area; and
 - (b) applies to currency found anywhere within a border control area; and
 - (c) applies to currency found in the course of any lawful search, whether or not conducted under **section 10**; and
 - (d) may be exercised to seize currency of a value less than the minimum amount if the authorised officer has reasonable cause to suspect that the seized currency is distributed currency; and

- (e) may be exercised to seize distributed currency that is found in a place unconnected with any identifiable person.

12 Notification and recording of seized currency

- (1) If currency is seized under **section 11**, the authorised officer must, as soon as practicable,—
 - (a) issue a written notice to any person who appears to have an interest in the currency; and
 - (b) notify FIU of the seizure and the basis for the action taken.
- (2) Despite **subsection (1)**, the authorised officer need not issue a written notice, if, after reasonable inquiries have been made, no person who appears to have an interest in the currency can be found.
- (3) Within 24 hours of currency being seized under this Act, it must be itemised, recorded, and delivered to FIU.
- (4) 1 or more of the steps in subsection (3) may be delayed for so long as is reasonably necessary to allow the completion of any forensic examination.

13 Power to detain seized currency

- (1) FIU may detain currency seized under **section 11** for up to 10 working days.
- (2) FIU may detain the currency only for the purposes of an investigation by FIU, Customs, the Police, or the Revenue Management Division of the Ministry of Finance and Economic Management.
- (3) Subsection (4) applies if the 10-day period in subsection (1) expires—
 - (a) any time on any Friday after the official working hours on that day; or
 - (b) on any Saturday, Sunday, or public holiday.
- (4) If this subsection applies, the currency may be detained until the same hour of the next working day that is not a Saturday, a Sunday, or a public holiday.

14 Court may extend seizure period

- (1) The court may order an extension of the period referred to in **section 13** on an application made by an authorised officer.
- (2) An application under this section may be made either without notice or on notice to interested parties.
- (3) However, if an order is made, notice of the order must be given to—
 - (a) the person from whom the currency was seized; and
 - (b) any other person who appears to have an interest in the currency.
- (4) Successive applications may be made under this section, but—
 - (a) no order may be granted for longer than 90 days; and
 - (b) no order may authorise the detention of the currency for longer than 2 years from the date of seizure.
- (5) Nothing in this section limits the power of the court in any proceedings—
 - (a) to order the continued detention of currency that is material to those proceedings; or
 - (b) to make an order for the detention of currency beyond the second anniversary of its seizure.

15 Matters of proof

- (1) Before making an order under **section 14**, the court must be satisfied that—
 - (a) there are reasonable grounds to suspect that the currency is 1 or more of the following:
 - (i) recoverable currency;
 - (ii) currency that is intended to be used in future unlawful conduct (including but not limited to financial misconduct);
 - (iii) undeclared currency; and
 - (b) it is reasonable to detain the currency for a further period to—
 - (i) complete any relevant investigation; or
 - (ii) bring any relevant proceedings.
- (2) The person who opposes the continued detention of the currency must establish, on the balance of probabilities, that the currency—
 - (a) is not recoverable currency; and
 - (b) is not intended to be used in future unlawful conduct of any sort; and
 - (c) is not undeclared currency.
- (3) The Court may make an order under this section even if part of the currency is neither recoverable currency nor implicated in unlawful conduct of any sort. However, before making an order in such a case, the Court must be satisfied that it is not reasonably practicable to identify that part.

Part 3**Interim holding of detained currency****16 Interim holding of detained currency**

- (1) FIU must establish 1 or more accounts to receive legal tender that is detained under this Act.
- (2) FIU must bank legal tender in a Cook Islands interest-bearing bank account if the Head of FIU thinks that is commercially practical, and in any other case the currency must be placed for safe deposit with a Cook Islands bank.
- (3) FIU must, if practicable, invest the currency in a term deposit with a commercial trading bank operating in the Cook Islands until such time as it (and any accrued interest) is either—
 - (a) forfeited under this Act; or
 - (b) repaid to the person from whom it was seized; or
 - (c) repaid to the legal owner of the currency; or
 - (d) repaid to any other person who has an interest in the detained currency; or
 - (e) the subject of a court order in accordance with **section 20(5)**.

17 Protection of persons dealing with detained currency

- (1) This section applies to every person who—
 - (a) seizes currency; or
 - (b) detains currency; or
 - (c) has custody or control of detained currency.

- (2) A person must take reasonable steps to ensure the security and safekeeping of the currency for so long as the person has custody and control of it.
- (3) A person must not give up custody or control of the currency to another person without first—
 - (a) being satisfied as to that other person's authority to receive the currency; and
 - (b) having both parties verify the nature and extent of the currency; and
 - (c) documenting the handover of the currency by way of a receipt.
- (4) A person to whom this section applies is not personally—
 - (a) liable for any loss suffered by any other person that arises from the seizure or detention of the currency; or
 - (b) subject to any action, liability, claim, or demand (other than specifically contemplated by this Act); or
 - (c) liable for any act or omission in good faith that relates to the seizure or detention of the currency.
- (5) However, nothing in this section protects a person who—
 - (a) commits any crime in respect of the currency; or
 - (b) intentionally causes any loss (whether by act or omission) in respect of the currency; or
 - (c) recklessly causes any loss (whether by act or omission) in respect of the currency.

18 Release of detained currency

- (1) If currency is detained, the Head of FIU must, on the written request of any person, release that currency (and any accrued interest) if—
 - (a) the 10-day period specified in **section 13** has expired; and
 - (b) any extension of that period ordered by a court under **section 14** has expired; and
 - (c) the currency is not subject to any other court order for the further detention, or the forfeiture of, the currency; and
 - (d) the Head of FIU is satisfied that the person to whom the currency is released is—
 - (i) the person from whom it was seized; or
 - (ii) the legal owner of the currency; or
 - (iii) a person authorised by the legal owner to receive the currency.
- (2) At any time before detained currency has been forfeited under **Part 4**, any of the following persons may apply to the court for an order to release the currency (in whole or in part):
 - (a) an authorised officer;
 - (b) the person from whom the currency was seized;
 - (c) any other person who has an interest in the detained currency.
- (3) On any application made by an authorised officer under subsection (2), the officer must demonstrate good grounds for the release of the currency.

- (4) On any application made by any other person under subsection (2), the person must prove that the conditions for the detention of the currency required by this Act are no longer met in relation to—
- (a) the currency; or
 - (b) the part that person asks to be released.

Part 4

Forfeiture of detained currency and related rights

19 Excepted joint owners

- (1) For the purposes of this Part, a person is an excepted joint owner if the person—
- (a) has an interest in currency, jointly or in common, with 1 or more other persons; and
 - (b) is innocent of—
 - (i) any financial misconduct in respect of the currency; and
 - (ii) any other sort of unlawful conduct in respect of the currency; and
 - (iii) any breach of this Act in respect of the currency.
- (2) In this Part, a reference to an excepted joint owner's share of currency refers to the excepted joint owner's share of the currency as if the joint ownership—
- (i) were capable of being severed; and
 - (ii) had been severed.

20 Court may make forfeiture or other orders relating to detained currency

- (1) The Head of FIU may apply to the court to forfeit detained currency.
- (2) The Head may apply at any time—
- (a) after seizure of the currency; and
 - (b) before all applicable periods under **sections 13 and 14** have expired.
- (3) The court may make 1 or more of the following orders:
- (a) an order to forfeit to the Crown so much of the currency as is—
 - (i) recoverable currency; or
 - (ii) currency intended by any person for use in unlawful conduct; or
 - (iii) undeclared currency;
 - (b) an order returning an excepted joint owner's share of currency;
 - (c) an order specifying the excepted joint owner's share.
- (4) Once an application is made, the currency must remain detained until the application (and any appeal) has been finally determined.
- (5) However, the court may, at any time, order the interim investment or safekeeping of the currency in any way that the court thinks appropriate.

21 Unclaimed currency

- (1) A person who claims an interest in detained currency may give notice of the person's claim.
- (2) That notice may be given to—
- (a) the Head of FIU:

- (b) any other authorised officer.
- (3) The notice must—
 - (a) be in writing; and
 - (b) be signed by the person who claims the interest; and
 - (c) briefly state the basis of the claim.
- (4) Detained currency must be treated as abandoned and dealt with under the applicable provisions of the law that relate to unclaimed money and *bona vacantia* unless, within 90 days of the seizure of the currency,—
 - (a) a person makes an application to the court, in which the person asserts an interest in the currency; or
 - (b) a person gives a notice under this section.
- (5) Nothing in subsection (4) prevents the Head of FIU seeking an order under **section 20** to forfeit detained currency.

22 Right of innocent owners of currency

- (1) This section—
 - (a) does not apply to a person from whom currency has been seized; and
 - (b) does not affect the other rights of an excepted joint owner under this Act; and
 - (c) does not apply to currency that has become unclaimed money or *bona vacantia*.
- (2) A person who claims an interest in detained currency may apply to the court for an order that some or all of the currency be released.
- (3) The application may be made at any time—
 - (a) after seizure of the currency; and
 - (b) not later than 60 days after the date of any order forfeiting the currency.
- (4) The application may be made in the course of any other proceedings under this Act that relate to the currency.
- (5) The court may order some or all of the currency be released to the applicant if—
 - (a) the applicant establishes an interest in some part of the currency; and
 - (b) the applicant establishes 1 or more of the following grounds:
 - (i) the applicant was not involved in any unlawful conduct affecting the currency;
 - (ii) the applicant has not committed an offence against this Act in respect of the currency;
 - (iii) the conditions in **section 13** for the detention of that currency are no longer met;
 - (iv) an order should not be made under **section 20**;
 - (v) the Head of FIU has no objection to the grant of the application (whether or not on terms).

23 Determination of unlawful conduct

- (1) This section—
 - (a) applies to an application under this Act; but

- (b) does not apply to proceedings under **Part 5**.
- (2) If unlawful conduct is alleged, the court must decide that question on the balance of probabilities, having regard to the evidence admitted by the Court.
- (3) Without limiting subsection (2), the court must decide whether—
 - (a) the alleged conduct has occurred; and
 - (b) any person intended to use the currency in unlawful conduct.
- (4) In deciding whether currency has been obtained through unlawful conduct,—
 - (a) it is immaterial that the unlawful conduct has yet to occur (or may, as a result of the seizure, never occur):
 - (b) if currency has been obtained through a combination of lawful conduct and unlawful conduct, the court must treat it as having been obtained through unlawful conduct.

Part 5 Offences

24 Offences relating to currency declarations

- (1) A person commits an offence if the person—
 - (a) is required by or under this Act to make a currency declaration; and
 - (b) knowingly or recklessly makes a currency declaration that is false, misleading, or incomplete in a material particular.
- (2) A person commits an offence if the person—
 - (a) is required by or under this Act to make a currency declaration; and
 - (b) refuses to make a currency declaration.
- (3) In this section, **material particular** includes information regarding 1 or more of the following:
 - (a) the value of currency;
 - (b) its source;
 - (c) its ownership;
 - (d) its acquisition;
 - (e) its use;
 - (f) its intended destination;
 - (g) unlawful conduct that relates in any way to the currency.

25 Offences relating to the provision of information

- (1) A person commits an offence if the person is being questioned by an authorised officer about currency and, without a reasonable excuse,—
 - (a) refuses to answer a question; or
 - (b) fails to answer a question; or
 - (c) gives a false answer to a question.
- (2) This section is subject to **section 9(4)** (which relates to the privilege against self-incrimination).

26 Offences relating to concealment of currency

- A person commits an offence if the person, without a reasonable excuse,—

- (a) conceals currency to avoid detection; or
- (b) does anything to currency to convert it to distributed currency; or
- (c) takes any steps to disguise or hide the value of currency.

27 Offences relating to search and seizure of currency

- (1) A person commits an offence if the person does 1 or more of the things specified in subsection (2) while an authorised officer is engaged in—
- (a) searching for currency; or
 - (b) seizing currency.
- (2) The acts that give rise to the offence are—
- (a) intentionally obstructing the search;
 - (b) intentionally obstructing the seizure;
 - (c) while the officer is engaged at any stage of the process of search, seizure, and its associated questioning, recording, and reporting,—
 - (i) intentionally obstructing the officer; or
 - (ii) assaulting the officer; or
 - (iii) threatening the officer.
- (3) A person must cooperate with an authorised officer who is engaged in search and seizure, but must not be regarded as intentionally obstructing an officer unless the person is deliberately uncooperative in a way that materially affects the search and seizure.
- (4) A person must be regarded as intentionally obstructing a seizure of currency if the person damages or destroys it.

28 Travelling parties

- (1) A person commits an offence if—
- (a) the person distributes currency among the members of a travelling party so that it takes the form of distributed currency; and
 - (b) the person's intention in doing so is to have each member of the travelling party hold currency that is less than the minimum amount; and
 - (c) the total value of currency that is distributed is equal to or exceeds the minimum amount.
- (2) A person commits an offence if the person—
- (a) is a member of a travelling party; and
 - (b) receives currency that has been distributed in breach of subsection (1); and
 - (c) knows that currency has been distributed in order to achieve 1 or more of the following:
 - (i) to avoid making a declaration;
 - (ii) to avoid disclosing the amount of the currency held by the person;
 - (iii) to disguise the total value of currency carried by the members of that travelling party.
- (3) A person has a defence to any charge under this section if the person establishes both of the following:
- (a) that each member of the travelling party has either—

- (i) made a declaration; or
 - (ii) had another member of the travelling party make a declaration on their behalf; and
- (b) that each declaration contains complete and correct information of the amount of currency carried by the member who is the subject of that declaration and, so far as the form requires, makes a truthful declaration as to who the currency is carried for.

29 Penalties for offences

A person who commits an offence against this Act or regulations made under it is liable on conviction,—

- (a) in the case of an individual, to a fine not exceeding \$20,000 or to imprisonment for a term not exceeding 2 years, or to both; or
- (b) in any other case, to a fine not exceeding \$50,000.

Part 6

Miscellaneous provisions

30 Exemption from liability

- (1) No action lies against any protected party in respect of any act or omission in good faith under this Act, including—
- (a) the performance of any function or duty;
 - (b) the exercise of any power.
- (2) In this section, each of the following is a protected party:
- (a) an authorised officer;
 - (b) an employee, agent, or person authorised to act on behalf of an authorised officer;
 - (c) any other person performing or exercising any function, duty, or power under this Act.
- (3) Nothing in this section affects **section 17** (which relates to the protection of persons dealing with detained currency).

Regulations

31 Regulations

The Queen's Representative may, by Order in Executive Council, make regulations providing for any matters contemplated by this Act, necessary for its full administration, or necessary for giving it full effect.

Repeal

32 Repeal

Part 6 of the Proceeds of Crime Act 2003 is repealed.