

**Reprint  
as at 1 July 2001**



**Niue Audit Regulations 1970**  
(SR 1970/103)

Richard Wild, Administrator of the Government

**Order in Council**

At the Government House at Wellington this 25th day of May 1970

Present:

His Excellency the Administrator of the Government in Council

Pursuant to the Niue Act 1966, His Excellency the Administrator of the Government, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

**Contents**

	Page
1 Title	2
2 Interpretation	2
3 Inspection and audit	4
4 Inspectors	5
5 Auditor-General may report to Minister	5
6 Controller and Auditor-General's precept	6

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**Note**

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this reprint.

A general outline of these changes is set out in the notes at the end of this reprint, together with other explanatory material about this reprint.

**These regulations are administered by the Ministry of Foreign Affairs and Trade.**

7	Surcharges	7
8	Recovery of surcharges	8
9	Appeal as to surcharges	9
10	Passing of payments without receipts	9
11	Powers of Auditor-General as to payment of royalties	9
12	Cabinet of Ministers of Niue or Auditor-General may investigate accounts in connection with Government contracts	10
13	Statutory and local authorities	11
14	Audit fees and costs	12
15	Report of Auditor-General	12
16	Offences and penalties	13
17	Regulations ceasing to be in force in Niue	14
18	Reserved enactment [ <i>Revoked</i> ]	14

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## Regulations

### 1 Title

These regulations may be cited as the Niue Audit Regulations 1970.

### 2 Interpretation

In these regulations, unless the context otherwise requires,—  
**accounting officer** means an imprestee, receiver, or other person who is required to render an account under any enactment or appointment; and includes every person who, by any enactment or by virtue of any appointment, is charged with the duty of collecting or receiving, or who does actually collect or receive, any public money, or who is charged with the duty of disbursing, or who does actually disburse, any public money, or who is charged with the purchase, receipt, custody, or disposal of or the accounting for any public stores

**Act** means the Niue Act 1966

**Auditor-General** means the Controller and Auditor-General holding office under the Public Audit Act 2001; and that expression and also the expression **Controller and Auditor-General** include any person for the time being authorised to exercise or perform any of the powers, duties, or functions of the Controller and Auditor-General

**financial year** means a period of 12 months ending with 31 March

**Government** means the Government of Niue

**imprestee** means any person in whose hands any public money is placed for expenditure in the public service

**local authority** means any council, board, trustees, commissioners, or other persons, by whatever name designated, entrusted by or under authority of any enactment with the administration of the affairs of any municipality, district, or village and having power to levy rates or taxes or to impose fines or penalties

**public money** means money, or securities of any kind for the payment of money, received for or on account of, or payable to, or belonging to, or deposited with, the Crown or the Government or any department or agency of the Government; and includes public securities

**Public Revenues Act** means the Public Revenues Act of the Niue Assembly 1959; and includes any Act of the Niue Assembly passed by the Niue Assembly in amendment of or substitution for that Act of the Niue Assembly

**public securities** means securities representing the investment of any public money

**public stores** or **stores** means chattels, machinery, livestock, or buildings in the possession or under the control of any department or agency on account of the Government

**statutory authority** means any council, board, trustees, commissioners, or any other persons, by whatever name designated, entrusted with the administration of any scheme, trust, fund, or other undertaking of a public nature established by or under the authority of any enactment

**Treasurer** means the Treasurer of Niue.

Expressions defined in the Act have the meanings so defined.

Regulation 2 **Audit Office**: revoked, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 2 **Auditor-General**: substituted, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 2 **Auditor-General**: amended, on 1 July 2001, pursuant to section 54(1)(a) of the Public Audit Act 2001 (2001 No 10).

Regulation 2 **Public Revenues Ordinance**: revoked, at 11 pm on 19 October 1974, pursuant to section 2(2)(e) of the Niue Amendment Act 1974 (1974 No 43).

Regulation 2 **Public Revenues Act**: substituted, at 11 pm on 19 October 1974, pursuant to section 2(2)(e) of the Niue Amendment Act 1974 (1974 No 43).

Regulation 2 **Public Revenues Act**: amended, at 11 pm on 19 October 1974, pursuant to section 2(2)(d) of the Niue Amendment Act 1974 (1974 No 43).

### **3 Inspection and audit**

- (1) The Auditor-General shall at such times as it thinks fit inspect, examine, and audit the books and accounts of every accounting officer, and of every other person concerned in the accounting, collection, receipt, custody, or expenditure of public money or stores.
- (2) The Auditor-General shall have free access at all convenient times to the accounts and records relating to any public money or stores and to the offices or premises in which any such accounts or records are located; and it shall be the duty of all persons whomsoever to afford all such information as the Auditor-General at any time requires, and to answer all such questions as may be addressed to them or any of them by the Auditor-General touching any public money or stores, or any account thereof, or any other matter which may enable the Auditor-General to fulfil the duties imposed on it by these regulations.
- (3) The Auditor-General may, whenever it thinks fit, cause search to be made in and extracts taken from any book, document, or record in any public office without paying any fee therefor.
- (4) The Auditor-General shall make such examination, reviews, and tests as it considers necessary of the accounts and transactions relating to any public money and stores to ascertain whether, in the opinion of the Auditor-General—
  - (a) the accounts have been faithfully and properly kept:
  - (b) internal controls and procedures applied are sufficient to ensure that all money is accounted for and to secure an effective check on the assessment, collection, and proper allocation of revenue:
  - (c) internal controls and procedures applied are sufficient to secure an effective control over expenditure, and to ensure that expenditure has been properly authorised

and charged against the proper appropriation provided by the Niue Assembly:

- (d) internal controls and procedures applied are adequate for proper custody and control of stores and for the maintenance of essential stores records.
- (5) The provisions of this regulation shall, with the necessary modifications, apply to all accounts and transactions in respect of money or stores required to be audited by the Auditor-General under any enactment.

Regulation 3(1): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 3(2): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 3(3): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 3(4): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 3(4)(c): amended, at 11 pm on 19 October 1974, pursuant to section 2(2)(d) of the Niue Amendment Act 1974 (1974 No 43).

Regulation 3(5): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

#### **4 Inspectors**

The Controller and Auditor-General may from time to time, by writing under his hand, appoint any officer of the Auditor-General or other fit person to inspect, examine, or audit any books, accounts, or stores which are required to be inspected, examined, or audited by these regulations or by any other enactment and to report thereon to him; and for the purposes of any such inspection and report any such officer or other person shall have power to inspect all books, accounts, vouchers, and other papers relating thereto.

Regulation 4: amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

#### **5 Auditor-General may report to Minister**

- (1) The Auditor-General may communicate with the Minister or any other person whomsoever upon any account or transaction subject to audit by the Auditor-General under these regulations or any other enactment.

- (2) The Auditor-General may report to the Minister the name of any person failing to comply with the requirements of these regulations, or of any other enactment relating to public money or public stores, and thereupon, and until the failure is made good to the satisfaction of the Minister, all salaries and money that may be or become due to that person may be withheld.

Regulation 5 heading: amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 5(1): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 5(2): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

## **6 Controller and Auditor-General's precept**

- (1) The Controller and Auditor-General may, by precept under his hand, require any such person as he thinks fit to appear personally before him or any officer of the Auditor-General, at a time and place to be named in the precept, and to produce any accounts, vouchers, books, or papers in the possession or control of that person.
- (2) The Controller and Auditor-General or officer of the Auditor-General shall have full power to examine any such person on oath touching the receipt, expenditure of or otherwise dealing with any public money or stores, and touching all other matters necessary for the due execution of the powers vested in the Auditor-General by these regulations.
- (3) Every person who is compelled under the provisions of this regulation to attend before the Auditor-General shall be entitled to be paid from the Niue Government Account such expenses as the Auditor-General certifies to be reasonable.

Regulation 6(1): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 6(2): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 6(3): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 6(3): amended, at 11 pm on 19 October 1974, pursuant to section 2(2)(f) of the Niue Amendment Act 1974 (1974 No 43).

## **7 Surcharges**

- (1) If it appears to the Auditor-General that in any account or transaction subject to its audit there has been any deficiency or loss, or that any money has not been fully and properly accounted for, by reason of the fact that—
  - (a) any accounting officer or other person has wilfully or negligently omitted to collect, receive, or account for any money; or
  - (b) any money has been applied and charged to any service or purpose for which it was not legally available and applicable; or
  - (c) any payment has been made without proper authority or has not been duly vouched; or
  - (d) there has been a deficiency or loss of money or stores, or expenditure of money, or damage to stores, or expenditure for the replacement or repair of stores, caused through the fraud, mistake, default, negligence, or error of, or improper or unauthorised use by, any person; or
  - (e) any material error has been committed; or
  - (f) any of the provisions of these regulations, or of any other enactment relating to public money or public stores, have not been complied with,—the Controller and Auditor-General may call on the person who appears to him to be in default or responsible to show cause why he should not be surcharged with the amount of the deficiency or loss, notifying that person in writing of the proposed surcharge and of the time within which he is required to state why he should not be surcharged.
- (2) In any case in which the amount of any deficiency or loss cannot be accurately determined, the Controller and Auditor-General shall make an estimate of the deficiency or loss, and that estimate shall for all purposes be deemed to be correct.
- (3) On receipt of any explanation submitted by any person who has been called on to show cause why he should not be surcharged, or in default of any such explanation, the Controller and Auditor-General shall, if he considers the circumstances warrant it, issue a surcharge for the amount concerned. The person surcharged shall be notified by the Controller and Audi-

tor-General of the time within which the surcharge must be satisfied.

- (4) Any surcharge unsatisfied within the time so allowed shall be reported by the Controller and Auditor-General to the Minister, to be by him enforced against the person surcharged.
- (5) The Controller and Auditor-General may at any time revoke any surcharge made by him under this regulation if he considers it to have been made in error.
- (6) Nothing in this regulation shall prevent the recovery without surcharge, from any person liable to be surcharged, of the amount of the deficiency or loss, or of so much thereof as the Controller and Auditor-General thinks fit, as a debt due to the Crown.
- (7) If any person having possession or control of any public money or stores applies the same, or causes or permits the same or any part thereof to be applied, to other than public services, or is a defaulter in respect of any such money or stores, the Auditor-General shall forthwith take all such steps as it thinks fit to prosecute the offender according to law, but nothing herein shall prevent the prosecution of that person by any person other than the Auditor-General.

Regulation 7(1): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 7(7): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

## **8 Recovery of surcharges**

- (1) The Minister, on receiving the Auditor-General report of an unsatisfied surcharge, may direct the Cabinet of Ministers of Niue to take such steps to recover the amount as the case may require. No amount payable to or claimed by that person shall be paid until the surcharge has been satisfied, and the amount of the surcharge shall be recoverable from that person as a debt due to the Crown:  
provided that payment of not more than one-fifth of the net salary for any pay period of any officer surcharged shall be withheld under this regulation.

- (2) All money recovered under this regulation shall be paid into the account which suffered the deficiency or loss in respect of which the surcharge was issued.

Regulation 8(1): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 8(1): amended, at 11 pm on 19 October 1974, pursuant to section 2(2)(c) of the Niue Amendment Act 1974 (1974 No 43).

## **9 Appeal as to surcharges**

Any person who has been surcharged and who is dissatisfied with that surcharge may within 1 month after the date of the service on him of notice of the surcharge appeal to the Minister, who, after making such investigation as he deems equitable, may make such order as he thinks fit either confirming the surcharge or directing the relief of the appellant therefrom either wholly or in part, whereupon the amount of the surcharge which has not been remitted shall become due and payable and subject to the provisions of regulation 8.

## **10 Passing of payments without receipts**

The Cabinet of Ministers of Niue, on satisfactory evidence being provided that the receipts or other requisite papers have been lost or destroyed or that it is not possible to obtain or replace them, may order that any payment of public money be allowed as paid without production of receipts, and the Auditor-General may after making such inquiries as it considers desirable pass the payment accordingly.

Regulation 10: amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 10: amended, at 11 pm on 19 October 1974, pursuant to section 2(2)(c) of the Niue Amendment Act 1974 (1974 No 43).

## **11 Powers of Auditor-General as to payment of royalties**

The Auditor-General may from time to time inspect and examine the books and accounts of any person who is for the time being liable for the payment to the Crown of any royalties under any lease or licence.

Regulation 11 heading: amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 11: amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

**12 Cabinet of Ministers of Niue or Auditor-General may investigate accounts in connection with Government contracts**

- (1) For the purposes of this regulation the term **Government contract** means any contract for the supply of any goods or the execution of any works in consideration of any payment out of public money, and includes any subcontract made in relation to any such contract.
- (2) The provisions of this regulation shall apply with respect to any Government contract whether it has been made before or after the making of these regulations, and whether or not the contract has been wholly or partly performed and executed.
- (3) For the purpose of obtaining any information in relation to any Government contract, the Cabinet of Ministers of Niue or the Controller and Auditor-General may from time to time—
  - (a) inspect, examine, and audit any books, accounts, vouchers, records, or documents:
  - (b) require any person to produce any books, accounts, vouchers, records, or documents in his possession or under his control, and to allow copies of or extracts from any such books, accounts, vouchers, records, or documents to be made:
  - (c) require any person to furnish, in a form to be approved by or acceptable to the Controller and Auditor-General, any information or particulars that may be required by him:
  - (d) inspect, measure, and test any real or personal property:
  - (e) enter any land, building, or place.
- (4) The Cabinet of Ministers of Niue or the Controller and Auditor-General may from time to time, either generally or particularly, delegate to any person or class of persons, or to the holder or holders of any office or class of offices, any of the powers conferred by this regulation. Any such delegation may be at any time revoked.
- (5) Every person commits an offence against this regulation who—

- (a) resists, obstructs, deceives, or attempts to deceive any person who is exercising or attempting to exercise any power or function under this regulation:
  - (b) makes any false or misleading statement or any material omission in any information or particulars furnished under this regulation:
  - (c) fails to comply in any respect with any requirement under this regulation.
- (6) Every person who aids, abets, counsels, or procures, or is in any way knowingly concerned with, the commission of an offence against this regulation shall be deemed to have committed an offence against this regulation.
- (7) Any offence against this regulation committed by a servant or agent in the course of his employment shall be deemed to have been also committed by his employer or principal.
- (8) Every person who commits or attempts to commit an offence against this regulation is liable—
- (a) in the case of an individual, to imprisonment for a term not exceeding 3 months or to a fine not exceeding \$100 and (if the offence is a continuing one) to a further fine not exceeding \$10 for every day during which the offence has continued, or to both such imprisonment and such fines:
  - (b) in the case of a company or other corporation, to a fine not exceeding \$1,000 and (if the offence is a continuing one) to a further fine not exceeding \$40 for every day during which the offence has continued.

Regulation 12 heading: amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 12 heading: amended, at 11 pm on 19 October 1974, pursuant to section 2(2)(c) of the Niue Amendment Act 1974 (1974 No 43).

Regulation 12(3): amended, at 11 pm on 19 October 1974, pursuant to section 2(2)(c) of the Niue Amendment Act 1974 (1974 No 43).

Regulation 12(4): amended, at 11 pm on 19 October 1974, pursuant to section 2(2)(c) of the Niue Amendment Act 1974 (1974 No 43).

### **13 Statutory and local authorities**

The functions and powers of the Auditor-General under these regulations shall extend to the inspection, examination, and audit of the accounts of every statutory authority and every

local authority in Niue created, incorporated, or established by any enactment.

Regulation 13: amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

#### **14 Audit fees and costs**

- (1) The cost of the audit of its accounts, public money, and public stores shall be borne by the Government of Niue.
- (2) Where the Auditor-General is appointed auditor of any body or of any accounts or transactions, whether under these regulations or any other enactment or otherwise howsoever, fees shall be payable to the Auditor-General in respect of the audit at such a rate as the Minister of Finance fixes from time to time in accordance with section 42 of the Public Audit Act 2001.
- (3) In addition to the aforesaid fees and costs, the Auditor-General shall be reimbursed for all travelling expenses and other disbursements in connection with its duties as prescribed by these regulations.
- (4) The amount payable to the Auditor-General in respect of any such fees, costs, expenses, or disbursements shall be a debt due to the Crown, and shall be recoverable in any court of competent jurisdiction.

Regulation 14(2): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 14(2): amended, on 1 July 2001, pursuant to section 54(1)(a) of the Public Audit Act 2001 (2001 No 10).

Regulation 14(3): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 14(4): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

#### **15 Report of Auditor-General**

The Cabinet of Ministers of Niue shall on receipt of the report of the Auditor-General submitted pursuant to section 20 of the Act, present the report and the statements of accounts or funds which have been audited by the Auditor-General together with reports thereon to the Niue Assembly forthwith if then meeting, and if not, then at the first sitting of the next meeting.

Regulation 15 heading: amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 15: amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 15: amended, at 11 pm on 19 October 1974, pursuant to section 2(2)(c) of the Niue Amendment Act 1974 (1974 No 43).

Regulation 15: amended, at 11 pm on 19 October 1974, pursuant to section 2(2)(d) of the Niue Amendment Act 1974 (1974 No 43).

## **16 Offences and penalties**

- (1) Every person who refuses or neglects to pay any public money into the account into which that money is payable is liable to a fine not exceeding \$200.
- (2) Every person who refuses or neglects to make any return or furnish any account, vouchers, or other papers which he is required to make or furnish under the provisions of these regulations, not being an offence under regulation 12, is liable to a fine not exceeding \$40.
- (3) Every person commits an offence, and is liable to a fine not exceeding \$200, who—
  - (a) fails to attend at the time and place required of him by the Controller and Auditor-General or any other person under these regulations for the purpose of being examined; or
  - (b) fails to produce any accounts, books, vouchers, or papers in his possession or under his control which he is required to produce; or
  - (c) refuses to be sworn or to answer any lawful question asked him by the Cabinet of Ministers of Niue or other person authorised to act in his behalf or by the Auditor-General,—  
not being an offence under regulation 12.
- (4) Every person who is guilty of any wilful act of commission or omission contrary to any of the provisions of these regulations for which no penalty is expressly provided is liable to a fine not exceeding \$100.
- (5) All proceedings for an offence against these regulations shall be commenced upon the information of any person appointed by the Cabinet of Ministers of Niue in that behalf, either generally or in any particular case.

Regulation 16(3)(c): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Regulation 16(3)(c): amended, at 11 pm on 19 October 1974, pursuant to section 2(2)(c) of the Niue Amendment Act 1974 (1974 No 43).

Regulation 16(5): amended, at 11 pm on 19 October 1974, pursuant to section 2(2)(c) of the Niue Amendment Act 1974 (1974 No 43).

## **17 Regulations ceasing to be in force in Niue**

- (1) Part 5 of the Cook Islands Treasury Regulations 1959 (SR 1959/17) shall cease to have effect as part of the law of Niue.
- (2) The provisions of the Acts Interpretation Act 1924 shall apply with respect to the regulations specified in subclause (1) as if they had been revoked by these regulations.

## **18 Reserved enactment**

*[Revoked]*

Regulation 18: revoked, at 11 pm on 19 October 1974, by section 3(2) of the Niue Amendment Act 1974 (1974 No 43).

P J Brooks,  
Clerk of the Executive Council.

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Issued under the authority of the Acts and Regulations Publication Act 1989.  
Date of notification in *Gazette*: 28 May 1970.

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## Contents

- 1 General
  - 2 Status of reprints
  - 3 How reprints are prepared
  - 4 Changes made under section 17C of the Acts and Regulations Publication Act 1989
  - 5 List of amendments incorporated in this reprint (most recent first)
- 

## Notes

### 1 *General*

This is a reprint of the Niue Audit Regulations 1970. The reprint incorporates all the amendments to the regulations as at 1 July 2001, as specified in the list of amendments at the end of these notes.

Relevant provisions of any amending enactments that contain transitional, savings, or application provisions that cannot be compiled in the reprint are also included, after the principal enactment, in chronological order. For more information, *see* <http://www.pco.parliament.govt.nz/reprints/>.

### 2 *Status of reprints*

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

### 3 *How reprints are prepared*

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not included in Acts, and provisions that are repealed or revoked

are omitted. For a detailed list of the editorial conventions, see <http://www.pco.parliament.govt.nz/editorial-conventions/> or Part 8 of the *Tables of New Zealand Acts and Ordinances and Statutory Regulations and Deemed Regulations in Force*.

#### **4 Changes made under section 17C of the Acts and Regulations Publication Act 1989**

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted. A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as “of this section” and “of this Act”)
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
  - indentation
  - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as “the 1st day of January 1999” is now expressed as “1 January 1999”)

- position of the date of assent (it now appears on the front page of each Act)
- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
  - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
  - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

**5** *List of amendments incorporated in this reprint  
(most recent first)*

Public Audit Act 2001 (2001 No 10): sections 52, 54(1)(a)

Niue Amendment Act 1974 (1974 No 43): sections 2(2)(c)–(f), 3(2)

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