



## ANALYSIS

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|----|------------------------------|---------------|
|    | Title                        |               |
| 1. | Short Title and Commencement | 3. Exemptions |
| 2. | Import Levy                  | 4. Repeals    |

1978-79, No. 18

An Act to amend the schedules to the Import Levy Act 1972

(19 March 1979)

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

1. Short Title and commencement - (1) This Act may be cited as the Import Levy Amendment Act 1978\_79 and shall be read together with and deemed part of the Import Levy Act 1972 (hereinafter referred to as "the principal Act").

(2) This Act shall come into effect on and as from the date it is assented to.

2. Import Levy - The First Schedule to the principal Act is hereby repealed and the First Schedule to this Act substituted in its place.

3. Exemptions - The Second Schedule to the principal Act is hereby repealed and the Second Schedule to this Act substituted in its place.

4. Repeals - The following Orders in Executive Council are hereby repealed:

The Import Levy (Industrial Equipment) Exemption Order 1977; and  
The Import Levy Exemption (Memorial Headstones) Order 1978.

Section 2FIRST SCHEDULE

New Rates of Import Levy substituted for the repealed First Schedule of the Import Levy Act 1972

<u>ITEM</u>	<u>RATE OF IMPORT LEVY</u>
Aerated Waters	40% of value
Alcoholic beverages:-	
Beer	60 cents per liquid gallon
Cordials, Liqueurs and Bitters	\$15.50 per liquid gallon
Spiritous beverages, the strength of which can be ascertained by Sike's hydrometer	\$15.50 per proof gallon
Wines, all kinds	\$ 6.10 per liquid gallon
Other Alcoholic beverages	\$ 6.10 per liquid gallon
Artificial flowers, foliage or fruit	22½% of value
Audio-frequency electric amplifiers; parts thereof	17½% of value
Billiard tables; cues and other billiard requisites	22½% of value
Bakery products (finished) other than cabin bread, ships biscuits and other biscuits	25% of value
Binoculars, field glasses, opera glasses	17½% of value
Calculators	17½% of value
Carnival and entertainment articles	17½% of value
Christmas tree decorations and similar articles for Christmas festivities	17½% of value
Cigarettes	\$ 8.25 per 1,000 cigarettes
Cigars	30% of value

Cinematographic cameras, projectors, sound recorders and reproducers, combinations of these articles; parts and accessories thereof	17½% of value
Cinematographic film, exposed and developed, whether or not incorporating sound-track, negative or positive and whether or not imported on hire or for sale, and if on hire no drawback of levy shall be allowed on re-export	25 cents every 300 meters
Combs, hair-slides and the like	17½% of value
Coffee, all kinds	20% of value
Confectionery, including medicated confectionery	17½% of value
Conjuring tricks and novelty jokes	17½% of value
Electric accumulators	17½% of value
Film rewinding machines	17½% of value
Fish, frozen, chilled or fresh	25% of value
Frozen ice blocks and ice cream	25% of value
Gramophone records and other sound or similar recordings	17½% of value
Gramophones, dictating machines and other sound recorders or reproducers, including record- players and tape decks and sound recorders and reproducers; parts and accessories thereof	17½% of value
Hair brushes, whether or not in sets comprising of comb or mirror	17½% of value
Hops	40% of value
House ornaments	22½% of value
Image projectors; parts and accessories thereof	17½% of value
Jewellery and imitation jewellery	17½% of value
Loudspeakers, whether or not enclosed in a cabinet	17½% of value

Mechanical lighters, and similar lighters, including chemical or electrical lighters	17½% of value
Microphones and stands thereof, but not including microphones peculiar for use with hearing aids	17½% of value
Mirrors, but not including rear-view mirrors for vehicles	17½% of value
Motor cycles, including power cycles:-	
With a cylinder capacity not exceeding 100 cubic centimeters	15% of value
With a cylinder capacity exceeding 100 cubic centimeters but not exceeding 125 cubic centimeters	25% of value
With a cylinder capacity exceeding 125 cubic centimeters	50% of value
Motor spirits	6.2 cents per liquid gallon
Motor vehicles for the transport of persons or goods:-	
Diesel fuelled vehicles, all kinds	12½% of value
Other motor vehicles being vehicles specifically designed for the carriage of goods only and having a maximum loading factor exceeding 1.75 tonnes	12½% of value
Other motor vehicles being vehicles specifically designed for the carriage of goods only and having a maximum loading factor not exceeding 1.75 tonnes:-	
With a cylinder capacity not exceeding 800 cubic centimeters	17½% of value
With a cylinder capacity exceeding 800 cubic centimeters but not exceeding 1,600 cubic centimeters	20% of value
With a cylinder capacity exceeding 1,600 cubic centimeters	25% of value

Other motor vehicles having seating accommodation at the time of import for not more than seven persons:-	
With a cylinder capacity not exceeding 600 cubic centimeters	17½% of value
With a cylinder capacity exceeding 600 cubic centimeters but not exceeding 1,000 cubic centimeters	20% of value
With a cylinder capacity exceeding 1,000 cubic centimeters but not exceeding 1,400 cubic centimeters	22½% of value
With a cylinder capacity exceeding 1,400 cubic centimeters but not exceeding 1,800 cubic centimeters	25% of value
With a cylinder capacity exceeding 1,800 cubic centimeters	40% of value
Other motor vehicles specifically designed for the carriage of passengers and having seating accommodation exceeding seven:-	
With a passenger seating capacity not exceeding 25 passengers	17½% of value
With a passenger seating capacity exceeding 25 passengers but not exceeding 45	15% of value
With a seating capacity exceeding 45 passengers	40% of value
Parts and accessories for all motor vehicles, motor cycles and power cycles	20% of value
Perfumery, cosmetics and other toilet preparations	17½% of value
Photographic cameras; parts and accessories thereof	17½% of value
Photographic plates and film, unexposed, but not including x-ray film	17½% of value

Pictures, frames, photographic frames, mirror frames	20% of value
Pin tables and the like	20% of value
Playing cards comprising any of the cards of a conventional suit	17½% of value
Pocket-watches, wrist watches and other watches including stop watches, watch straps including watch guards	17½% of value
Pork and pig products, frozen, chilled or similar	25% of value
Primary cells and primary batteries	17½% of value
Projection screens	17½% of value
Pyrotechnic articles, but not including very flares and rockets for use as ships safety equipment	25% of value
Radio broadcast receivers, whether or not combined with sound recorders or reproducers; parts thereof	17½% of value
Radio remote control apparatus for model ships and aircraft	17½% of value
Sensitised paper, paperboard and cloth, unexposed but not developed	17½% of value
Slide viewers	17½% of value
Splicers, film and recording tape	17½% of value
Statues and statuettes, but not including those designed exclusively for use in the practice of religion or for places of worship	25% of value
Tapes, wires, strips and the like articles of a kind commonly used for sound or similar recording	17½% of value

Television broadcast receivers, whether or not combines with sound recorders or reproducers or with radio broadcast receivers; parts thereof	25% of value
Tobacco	\$ 3.50 a kilogram
Toys, including wheeled toys designed to be ridden by children, dolls, dolls prams and pushchairs, working models of a kind used for recreational purposes	17½% of value
Trunks, suitcases, travelling bags, ruck-sacks, shopping bags, handbags, satchels, briefcases, wallets, purses, toiletcases, tool cases, tobacco pouches, sheaths, cases, boxes (for example, firearms, brushes, cigar and cigarette, musical instruments, spectacles, jewellery tobacco and tobacco pipe) and similar containers; music boxes	20% of value
Vegetables, fresh, frozen, or chilled of the following types:	
Beans, broad,	
Beans, runner	
Beans, string	
Cabbages	
Capiscum	
Carrots	
Chinese Cabbage	
Corn	
Courgettes	
Cucumber	
Lettuce	
Marrow	
Parsley	
Pumpkin	
Radishes	
Silver Beet	
Spring Onions	
Tomatoes	25% of value
Wigs, false beards, hair pads, curls, switches and the like	30% of value

On all goods of a kind or class not specified herein and not exempted from import levy in accordance with section 7 of this Act, import levy at the rate of ten per centum of the value shall be levied and charged.

### Section 3

### SECOND SCHEDULE

A new schedule of goods exempted from Import Levy to be substituted for that repealed in the Second Schedule to the Import Levy Act 1972

Aircraft and articles (including rubber tyres and tubes) specially suited for use as parts thereof.

Automotive Diesel Fuel Oils otherwise known as distillate fuels.

Animals, live.

- Boxes, of paper and paperboard, whether or not put together or merely cut to shape for the convenience of transport when declared by the importer for use by him in the packing of goods primarily for export.
- Can ends of iron or steel or aluminium for use in the canning industry.
- Citric Acid.
- Coins, metal.
- Containers, being ordinary trade containers for packing of goods, imported containing goods.
- Fabrics and leather in the piece, braids, buckles, buttons, labels, sewing yarn or thread, trimmings, fasteners, and the like articles when declared by a manufacturer for use by him only in the making of apparel or footwear for export.
- Film, exposed and developed, negative and positive (but excluding cinematographic film).
- Flour, milled from wheat only.
- Gifts with respect to which the Comptroller is satisfied that they are bona fide gifts from abroad to persons in the Cook Islands and where the value does not exceed \$10.
- Goods of such classes or kinds as may be approved by the Minister, being goods imported by such organisation as the Minister may approve, and which the Minister is satisfied are for donation to and are or have been purchased for and are for use by any or in any educational, health or religious institutions or a community project.
- Goods of such classes or kinds as may be approved by the Minister, being goods imported by such organisation as the Minister may approve, and which the Minister is satisfied are gifts from persons or organisations overseas for the relief of victims of disaster in the Cook Islands.
- Insecticides, and fungicides for agricultural use.
- Machinery, implements, appliances and other articles specially suited for use in agriculture and horticulture as may be approved by the Minister, but not including vehicles for transport of passengers or goods.
- Machinery, implements, appliances and other articles whether or not specifically suited for use in industrial, commercial or agricultural development as may be approved by the Minister.
- Manure and other growth regulating and promoting substances and preparations for agricultural use.
- Medicaments.vaccines injectables and similar preparations.



Memorial headstones, statuary, plaques, crosses and the like of metal, marble or other stones, to decorate the graves of deceased persons.

Milk.

Paper and paperboard, when declared by the importer for use by him only in the manufacture of boxes or inserts in boxes for the packing of goods primarily for export.

Passengers baggage and effects being goods of such classes or kinds as many may be approved by the Minister and under such conditions as he may prescribe.

Plant, machinery, equipment and other supplies, being goods imported for the purposes of constructing, establishing or completing a project confirmed as being a project approved for payment under the New Zealand Government Foreign Aid Scheme.

Plant, machinery, equipment and other supplies, being goods imported for the purposes of constructing establishing or completing such public projects as may be approved by the Minister under such conditions as he may prescribe, such projects being financed wholly or principally by overseas agencies.

Plants, live.

Poultry, live.

Printed labels of paper, for labelling of products in the canning industry.

Printed matter, viz:

Personal identity cards

Certificates of merit or proficiency

Circulars, including those typewritten or duplicated

Maps, charts, plans and similar articles

Printed books, papers, music and advertising matter, but not including any of the following:

Office and other stationery forms

Birthday and anniversary books

Calendars and articles in calendars;  
calendars or any part thereof

Diaries

Entry forms for competition

Greeting and other printed cards

Picture postcards, Christmas and other picture greeting cards

Show cards

Transfers (Decalcomanias).

Rice, when imported loose in bags or sacks exceeding 25 pounds in weight.

Sacks, and bags of jute or hemp, of a kind used for packing of goods.

Seeds, fruit and spores, of a kind used for sowing.

Ships licensed under the Cook Islands Shipping Licence Ordinance 1963 and parts specially for use thereon.

Shooks of woods, for the assembly of fruit packing cases for export.

Spectacles (prescribed by an optician or ophthalmologist only)

Stamps, postage, used or unused.

Stock and animal foods.

Sugar.

Tinplate, in sheets, when declared by an importer for use by him only in making cans for the conveyance and packing of goods for produce for export.

Very flares and rockets for use as ships' safety equipment.

Weed and scrub killing preparations.

Wheat.

X-Ray film (undeveloped).

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This Act is administered by the Ministry of Trade, Industries, Labour and Commerce.