



## ANALYSIS

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"Levypayer" means a person liable to pay import levy:

"Minister" means the Minister in charge of the Customs Department:

"Officer" means an officer of Customs acting under the Customs Act 1913, and includes any other person appointed to be an officer for the purposes of this Act and also includes any person acting under a warrant of distress:

#### PART I - ADMINISTRATION

3. Act to be administered by the Customs Department - This Act shall be administered by the Customs Department as constituted by the Customs Act 1913; and the Minister, the Comptroller, and every Collector shall have and may exercise in respect of the collection of import levy the like powers and authorities (so far as the same are applicable and with all necessary modifications) as if the import levy were duty under the Customs Act 1913.

4. Minister may appoint places for payment of import levy - For the purpose of collecting import levy the Minister may appoint convenient places for the payment of import levy.

#### PART II - IMPOSITION AND COLLECTION OF IMPORT LEVY

5. Import levy - (1) Subject to the provisions of this Act, import levy shall be levied, collected and paid on all goods imported into the Cook Islands on the basis and at the rates specified in the First Schedule to this Act.

(2) The basis for the computation of import levy shall be the value of the goods, or a specified rate for a specified quantity or weight.

(3) Different rates may be specified for different classes or kinds of goods.

6. Value of goods - For the purposes of this Act the value of goods shall be the sum of the following amounts, namely:

- (i) the equivalent in New Zealand currency of the value of these goods for Customs duty, such value being ascertained in accordance with the Customs Act in force at the time of importation;
- (ii) the amount of Customs duty (if any) payable on the goods.

7. Exemptions - (1) Subject to the provisions of this section, the following goods shall be exempted from import levy:-

- (a) Goods of a class or kind specified in the Second Schedule to this Act;
- (b) Goods of a class or kind exempted from import levy by the High Commissioner by Order in Executive Council issued pursuant to subsection (2) of this section.





(2) The High Commissioner may from time to time, by Order in Executive Council, exempt from import levy any specified classes or kinds of goods, and may in like manner revoke the exemption from import levy of any goods of a class or kind exempted under paragraph (a) or paragraph (b) of subsection (1) of this section.

(3) Every Order in Executive Council under this section shall come into force on the date of its publication in the Gazette, or on such earlier or later date as may be specified therein in that behalf.

8. Disputes - Where any dispute arises as to whether any class or kind of goods which are imported into the Cook Islands are subject to the provisions of section 5 of this Act, the Minister may determine such dispute in such manner as appears to him just and his decision thereon shall be final.

9. Import levy a Crown debt - (1) The import levy payable on any goods shall immediately on the importation thereof constitute a debt owing to the Crown by the importer.

(2) Such debt shall be recoverable by action at the suit of the Comptroller on behalf of the Crown.

(3) The right to recover import levy as a Crown debt shall not be affected by the fact that a bond or other security has been given for the payment of import levy, or that no proper assessment of import levy has been made in due course under this Act, or that a deficient assessment of import levy has been made.

10. "Importation" defined - (1) For all the purposes of this Act goods shall, except where otherwise expressly provided, be deemed to be imported into the Cook Islands if and so soon as in any manner whatever, whether lawfully or unlawfully, they are brought into the Cook Islands from parts beyond the seas.

(2) Goods whose destination is not of the Cook Islands shall not be deemed to have been so imported unless they are removed in the Cook Islands from the vessel or aircraft in which they arrived there, but if so removed they shall for all the purposes of this Act be deemed to have been imported as soon as they were brought into the Cook Islands as aforesaid.

(3) All goods specified in the inward report of any vessel or aircraft or in any invoice produced in relation to any entry shall be presumed to have been actually imported unless the contrary is proved.

(4) For the purposes of this section the term "Cook Islands" shall be deemed to include not only all the waters comprised within the territorial waters of the Cook Islands but also the whole of the waters comprised within any part or landing place.

11. Import levy declaration - (1) The importer of any goods shall, within fourteen days from the arrival in the Cook Islands of the vessel or aircraft on which the goods were imported, or such later time as the Comptroller may in any case permit, make and deliver to the Comptroller a declaration (to be known as an import levy declaration) as to the importation of those goods.

(2) For the purposes of subsection (1) of this section, the declaration by the importer made on the Import Entry for Home Consumption for the purposes of the Customs Act 1913 shall constitute an import levy declaration.

(3) Any person making any import levy declaration shall truly answer all questions asked by the Comptroller or other officer of Customs relating to the goods referred to in the declaration.





12. Liability of owners of vessels or aircraft for import levy on missing goods - If any goods liable to import levy are smuggled or unlawfully landed in the Cook Islands from any vessel or aircraft, the owner and the master of the vessel, or the owner and the pilot in command of the aircraft, as the case may be, shall (in addition to the liability of any other person) be jointly and severally liable for the payment of the import levy on such goods, as if imported by them and entered for home consumption.

13. Verification of declarations - The Comptroller may, if he thinks fit, require from any person making an import levy declaration the production of documents showing the description, quantity and value of the goods to which the declaration relates.

14. Warehoused goods - Notwithstanding any other provision in this Act, where on the importation of any goods liable to import levy those goods are warehoused in a warehouse duly licensed under the Customs Act 1913 the import levy payable on those goods shall not be due and payable until those goods are entered for home consumption.

#### PART III - AGENTS, LIQUIDATORS AND DECEASED LEVYPAYERS

15. Liability of principal for acts of agent - (1) Every act done or declaration made by an agent in the course of his agency in relation to the importation of goods, or otherwise in relation to this Act, shall be deemed to have been done or made by his principal also, and the principal shall be liable accordingly to all import levies, fines, or penalties imposed by this Act.

(2) For the purposes of this section the knowledge and intent of the agent shall be imputed to the principal in addition to his own.

(3) For the purposes of this section the agent of an agent shall be deemed to be also the agent of the principal.

16. Liability of agents - Where any person acts or assumes to act as the agent of any other person in relation to the importation of goods, or otherwise in relation to this Act, he shall be liable to the same import levy, fines, or penalties as if he were the principal for whom he so acts or assumes to act.

17. Liability of agent winding up business of absentee principal - (1) Where an agent for a principal absent from the Cook Islands has been required by the principal to wind up the business of his principal he shall, before taking any steps to wind up the business, notify the Comptroller of his intention so to do, and shall set aside such sum out of the assets of the principal as appears to the Comptroller to be sufficient to provide for any import levy that then is or will thereafter become payable in respect of the business of the principal.

(2) Every agent who fails to give notice to the Comptroller or fails to provide for payment of import levy as required by this section shall be liable to a fine of two hundred dollars.

18. Payment of levy by executors or administrators - (1) Where, at the time of a levypayer's death, he has not paid the whole of the import levy theretofore owing by him, the Comptroller shall have the same powers and remedies for the assessment and recovery of import levy from the executors or administrators of the taxpayer as he would have had against the levypayer if he were alive.

(2) The amount of import levy owing by the levypayer as aforesaid shall until payment be a charge on all the levypayer's estate in the hands of the executors or administrators.





(3) The executors or administrators shall furnish such of the returns required by this Act as have not been made by the levypayer, and such other returns and information as the Comptroller may require.

19. Recovery of levy where there are no executors or administrators - (1) Where administration of the estate of any deceased levypayer has not been granted within twelve months of his death, the Comptroller may assess the import levy owing by the deceased at the time of his death at such sum as he thinks proper.

(2) At any time after the making of an assessment under this section, the Comptroller may issue a warrant of distress in the form in the Third Schedule hereto under the seal of the Customs authorising and requiring any constable or any other person named therein to levy the amount of import levy owing by the deceased, and also the expenses of the execution, by distress and sale of the goods and chattels of the deceased.

(3) Upon the issue of any such warrant the person so authorised shall have power to levy such amount and expenses accordingly.

#### PART IV - REFUNDS AND DRAWBACKS OF IMPORT LEVY

20. Recovery of levy paid in error - (1) At any time within one year after the payment of any sum by way of import levy the person by whom payment was so made may institute proceedings against the Crown for a refund of such import levy, or of any part thereof, on the ground that the import levy was not lawfully chargeable or was charged in excess, and whether the error alleged is one of fact or of law.

(2) Nothing in this section shall be so construed as to entitle any person to take proceedings for a refund of import levy on any ground on which the determination of the Minister is made final by this Act.

21. Refund of levy paid in error - If the Comptroller is satisfied that any import levy has been paid in error, whether of fact or of law, he may refund the same on application made at any time within three years after the payment thereof.

22. Recovery of levy refunded in error - All moneys refunded by the Comptroller in error, whether of fact or of law, shall be recoverable by action at the suit of the Crown at any time within three years after the payment thereof, or without limit of time if the refund has been obtained by fraud.

23. Drawbacks when goods exported - Drawbacks of import levy paid on goods exported from the Cook Islands may, subject to any regulations under this Act, be allowed under the like conditions and restrictions as are applicable to drawbacks of duty under the Customs Act 1913.

#### PART V - POWERS OF OFFICERS

24. Power to impound documents - The Comptroller may impound and retain any document presented in connection with any return or required to be produced under this Act; but the person otherwise entitled to the document shall, in lieu thereof, be entitled to a copy certified as correct by the Comptroller under the seal of the Customs, and the copy so certified shall be received in all Courts as evidence in lieu of the original.





25. Power to question persons and require production of documents - (1) The Comptroller may question any person as to the particulars shown in any return delivered to him by a levypayer in accordance with this Act, and may if he thinks fit require from the levypayer proof by declaration or the production of documents (in addition to any declaration or documents otherwise required by this Act) of the correctness of the return.

(2) If any levypayer refuses or fails without reasonable cause to make any such declaration or to produce such documents as aforesaid he shall be liable to a fine of one hundred dollars, or to a fine of the amount of the value of the goods in respect of which the return is made, whichever sum is the greater.

(3) The Comptroller may by order under his hand require any person to produce for inspection by him or by any specified officer all or any receipts, records, or other documents relative to any goods with reference to which any question has arisen under this Act; and to allow the Comptroller or such specified officer to make copies of or extracts from any such receipts, records, or documents; and to appear before the Comptroller or such specified officer, and to answer all questions put to him concerning any such goods, or such receipts, records, or documents as aforesaid.

(4) Every person who fails or refuses to conform to any requisition under the last preceding subsection shall be liable to a fine of one hundred dollars.

(5) An order under this section may be directed to any corporation or local authority, or to any member, officer, or servant of any such corporation or local authority.

26. Import levy warrants - (1) The Comptroller may grant an import levy warrant in the Fourth Schedule hereto under the seal of the Customs to any officer, and such warrant, unless sooner revoked by the Comptroller, shall remain in force so long as the person to whom it has been so granted remains an officer whether in the same capacity or not.

(2) Any officer having with him an import levy warrant granted to him under this Act may at any time in the day or night and on any day of the week enter into, by force if need be, and search any building, house, premises, or place in which he has reasonable cause to believe or suspect that there are any goods on which any import levy has become due and payable and is unpaid, or any goods in respect of which any offence has been committed against this Act, or any books or other documents relating to any such goods, or any books or other documents containing information that may lead to the recovery of any moneys under this Act, and may on any such entry break open and search any chests, trunks, packages, or places in which any such goods, books, or documents may be or may be supposed to be.

(3) Any officer so acting under an import levy warrant may take with him and have the assistance of any officer of police and such other assistants as he thinks necessary.

(4) Any officer so acting under an import levy warrant shall show his warrant on demand to the occupier of the building, house, premises, or place which he so enters or proposes to enter.

(5) No officer or other person lawfully so entering in pursuance of any such import levy warrant shall be deemed to be a trespasser by reason of any act done by him after entry.





(6) When any entry has been so made any officer may make copies of or extracts from any such books or documents as aforesaid, and in all Courts and in all proceedings such copies or extracts, if certified by an officer under the seal of the Customs, shall be received as evidence in lieu of the originals.

(7) Every person who obstructs an officer under this Act, or an officer of police, or any other authorised person, in the exercise of any right of search or other right under this section or under an import levy warrant, shall be liable to a fine of four hundred dollars.

#### PART VI - SECURITIES

27. Securities for payment of levy and compliance with Act - (1) The Comptroller shall have the right to require and take securities for payment of import levy and generally for compliance with this Act and for the protection of the revenue payable under this Act, and, pending the giving of the required security, he may refuse to do any act in the execution of his office in relation to any matter in respect of which the security is required.

(2) Any security under this Act may, as required by the Comptroller, be by bond (with or without sureties) or guarantee to Her Majesty the Queen, or by a deposit of cash, or by all or any of those methods, to the satisfaction of the Comptroller.

(3) Any such security may be given either in relation to any particular transaction, or generally with respect to any class of transactions, or to all transactions, and for such period and amount as the Comptroller thinks fit, and under such conditions as to forfeiture, penalty, or otherwise as the Minister may direct.

(4) Any security required or given under this Act may be taken with respect to matters arising under the Customs Act 1913 in addition to matters arising under this Act.

(5) Regulations under this Act may prescribe forms of bonds, guarantees, and other securities; and any security may be either in the prescribed form, or to the like effect, or in such other form as the Comptroller in any particular case approves.

28. New securities may be required - If the Comptroller is at any time dissatisfied with the sufficiency of any security, he may require a new security in lieu thereof, or in addition thereto; and, in default of such new security being given, he may do or refuse to do any act in the execution of his office in relation to any matter in respect of which the new security is required.

#### PART VII - OFFENCES AND PENALTIES

29. Aiding and abetting offences - Every person who aids, abets, counsels, or procures the commission of an offence against this Act shall be deemed to have committed that offence, and shall be liable accordingly.

30. Attempts - Every attempt to commit an offence against this Act shall be an offence punishable in like manner as if the offence so attempted had been actually committed.

31. General penalty - Every person who commits an offence against this Act for which no other penalty is provided shall be liable to a fine of fifty dollars.





32. Defrauding the revenue - Every person who commits any offence against this Act or does any other act, with intent, in either case, to defraud the revenue -

- (a) By evading or enabling any other person to evade payment of the import levy or any part of the import levy on any goods; or
- (b) By obtaining or enabling any other person to obtain any money by way of drawback or refund of import levy on any goods; or
- (c) In any other manner whatsoever in relation to any goods;

or who conspires with any other person (whether that other person is in the Cook Islands or not) so to defraud the revenue in relation to any goods, shall be liable to a fine of two hundred dollars or to a fine of three times the value of those goods, whichever sum is the greater.

33. Erroneous returns or statements - Every person who for the purposes of this Act makes any return or statement which is erroneous or defective in any particular shall be liable to a fine of two hundred dollars.

34. Erroneous drawbacks or refunds - Every person who obtains any drawback, refund, or remission of import levy by means of any erroneous or defective declaration or written statement, or by producing to an officer any declaration or other document of any kind whatsoever which is not genuine or which is in any respect erroneous or defective, shall be liable to a fine of two hundred dollars or to a fine of three times the amount of that drawback, refund, or remission, whichever sum is the greater.

35. Erroneous declarations - Every person who makes any declaration under this Act which is erroneous in any particular shall be liable to a fine of two hundred dollars.

36. Wilfully false declarations - Every person who knowingly makes any false declaration under this Act shall be guilty of an offence punishable by imprisonment for a term not exceeding two years.

37. Production of false documents - Every person who produces or delivers to an officer in the execution of his office any document as genuine which is not genuine, or any document as true which is in any respect erroneous, shall be liable to a fine of two hundred dollars.

38. Failure to answer questions truly - Every person is liable to a fine of one hundred dollars who, when required under this Act to answer any question put to him, fails or refuses to answer such question, or does not truly answer the same.

39. Liability of officers of a company for offence by company - Where a person convicted of an offence against this Act is a company, every director and every officer concerned in the management of the company shall be guilty of the like offence unless he proves that the act constituting the offence took place without his knowledge or consent.



40. Offence punishable under different provisions - When any offence is punishable under two or more different provisions of this Act the offender may be proceeded against under any of those provisions, but he shall not be punished twice for the same offence.

41. Charge of intent to defraud the revenue - Whenever under this Act any act is an offence although done without intent to defraud the revenue, the offender may be convicted of that offence on an information charging him with doing the act with that intent, and shall not be acquitted on that information merely because the intent is not proved.

42. Arrest of suspected offenders - Any officer under this Act or any officer of police who has reasonable cause to believe or suspect that any person has committed any offence against this Act with intent to defraud the revenue, and is about to leave the Cook Islands, may arrest that person without warrant.

43. Source of information need not be disclosed - No officer under this Act or officer of police, and no witness for the Crown, in any proceedings under this Act, shall be compellable to disclose the fact that he received any information, or the nature or source thereof, or to produce or disclose the existence or nature of any reports made by or received by him in an official or confidential capacity.

44. Burden of proof - (1) In any proceedings under this Act instituted by or on behalf of or against Her Majesty every allegation made on behalf of Her Majesty in any statement of claim, statement of defence, plea, or information, shall be presumed to be true unless the contrary is proved.

(2) The aforesaid presumption shall not be excluded by the fact that evidence is produced on behalf of Her Majesty in support of any such allegation.

(3) If any civil proceeding under this Act is instituted against Her Majesty in pursuance of the Crown Proceedings Act 1952 a statement of defence may be filed on behalf of Her Majesty, and this section shall apply to the allegations contained in that statement accordingly.

(4) For the purposes of this and the next succeeding section every proceeding instituted by or against Her Majesty in which any question arises as to the rights, powers, obligations, or liabilities of Her Majesty or any other person under this Act shall be deemed to be a proceeding under this Act.

(5) The provisions of this section shall extend and apply to proceedings in which the existence of an intent to defraud the revenue is in issue.

45. Offences presumed to have been committed with intent to defraud the revenue - When any offence has been committed against this Act it shall for all the purposes of this Act and in all proceedings thereunder be presumed to have been committed with intent to defraud the revenue, unless the contrary is proved; and this presumption shall not be excluded by the fact that evidence has been produced on behalf of Her Majesty or the prosecutor of the existence of such an intent.

46. Offences with respect to invoices - Every person commits an offence against this Act who delivers or sends to any other person any invoice or statement in respect of the sale of any goods which shows any amount as paid or payable by way of import levy (whether charged to the purchaser or not) where no import levy has been paid or is payable in respect of such goods or in excess of the amount of import levy (including any discount) that has been so paid or is so payable.





47. Actions pending alterations of import levy - (1) When any resolution in favour of an alteration of the law relating to import levy has in any session been passed by the Legislative Assembly or any Committee thereof no person shall be competent to commence, at any time before the end of the session, any proceedings of any description whatever against the Crown or the Minister, or any officer under this Act or any officer of police, or any other person, on any cause of action or on any ground which would not have been sufficient if the said resolution had possessed the force of law according to the tenor thereof as an amendment of this Act.

(2) For the purpose of any period of limitation established by this or any other Act, any cause of action which is subject to the last preceding subsection shall be deemed to have first arisen on the last day of the said session of the Legislative Assembly and no sooner.

(3) For the purpose of determining whether any act done by the Minister or any officer under this Act or any officer of police was done in the execution of his office under this Act, his office shall be deemed to include the duty of acting at all times during the said session of the Legislative Assembly in accordance with any such resolution as aforesaid as if it had the force of law according to its tenor.

48. Remission of fines by High Commissioner - When any fine has been incurred by any person under this Act the High Commissioner acting on the advice of the Minister may, whether before or after the conviction of that person, remit the fine whether wholly or in part.

49. Minimum import levy collectable - Regulations under this Act may determine the minimum amount of import levy that need be collected on any goods; and any import levy which is assessed under this Act would be less than the minimum so prescribed may, if the Comptroller thinks fit, be remitted.

50. General power to make regulations - (1) The High Commissioner may by Order in Executive Council make regulations under this Act prescribing all matters which by this Act are required or permitted to be prescribed, or with respect to which regulations are necessary or convenient for giving effect to this Act.

(2) Whenever the term "prescribed" is used in this Act in respect of any matter, the High Commissioner may by Order in Executive Council make regulations in respect of that matter.

(3) Regulations made under this Act may prescribe for any breach thereof a fine not exceeding one hundred dollars and all the provisions of this Act relating to fines shall apply to fines imposed by any such regulations.

51. Orders in Executive Council to be laid before Legislative Assembly - (1) Every Order in Executive Council made under this Act shall be laid before the Legislative Assembly within fourteen days after the making thereof if the Legislative Assembly is then in session, and if not, then within fourteen days after the commencement of the next ensuing session.

(2) If the Legislative Assembly resolves that any such Order in Executive Council should be revoked or varied, it shall thereupon be revoked or varied in accordance with the terms of the resolution.

(3) If any Order in Executive Council under this Act is revoked or varied pursuant to a resolution of the Legislative Assembly any import levy collected under or by virtue of such Order in excess of the import levy (if any) otherwise payable shall, so far as the resolution so provides, be refunded.





52. Act to bind the Crown - This Act shall bind the Crown and shall apply to all Departments and agencies of the Government of the Cook Islands.

53. Repeal - The Sales Tax Ordinance 1961 is hereby repealed.

# SCHEDULES

## FIRST SCHEDULE

section 5	<u>RATES OF IMPORT LEVY</u>	<u>RATE OF IMPORT LEVY</u>
<u>ITEM</u>		
Air freshening preparations, whether or not containing perfume	15% of value	
Alcoholic beverages -		
Beer		10c per liquid gallon
Wines, all kinds		50c per liquid gallon
Cordials, liqueurs, and bitters		\$2 per liquid gallon
Spirituous beverages, the strength of which can be ascertained by Sikes's hydrometer		
Other alcoholic beverages		\$2 per proof gallon
Artificial flowers, foliage or fruit		50c per liquid gallon
Audio-frequency electric amplifiers; parts thereof	15% of value	
Billiard tables; cues and other billiard requisites	20% of value	
Binoculars, field glasses, opera glasses	15% of value	
Carnival and entertainment articles	10% of value	
Christmas tree decorations and similar articles for Christmas festivities	10% of value	
Cigarettes		\$1.75 per 1,000 cigarettes
Combs, hair-slides and the like	10% of value	
Cinematographic cameras, projectors, sound recorders and reproducers; combinations of these articles; parts and accessories thereof	15% of value	
Confectionery, including medicated confectionery	10% of value	
Conjuring tricks and novelty jokes	10% of value	
Electric accumulators	15% of value	
Film rewinding machines	15% of value	
Frozen ice blocks and ice cream	10% of value	
Gramophone records and other sound or similar recordings	15% of value	
Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks; television image and sound recorders and reproducers; parts and accessories thereof	15% of value	



FIRST SCHEDULE - Continued

<u>ITEM</u>	<u>RATE OF IMPORT LEVY</u>
Hair brushes, whether or not in sets comprising of comb or mirror	10% of value
Hops	20% of value
House ornaments	20% of value
Ice cream powder	10% of value
Image projectors; parts and accessories thereof	15% of value
Jewellery and imitation jewellery	20% of value
Loudspeakers, whether or not enclosed in a cabinet	15% of value
Mechanical lighters and similar lighters, including chemical or electrical lighters	15% of value
Microphones and stands thereof, but not including microphones peculiar for use with hearing aids	15% of value
Mirrors, but not including rear-view mirrors for vehicles	10% of value
Motor cycles, including power cycles; parts and accessories thereof	15% of value
Motor vehicles for the transport of persons or goods; parts and accessories thereof	15% of value
Perfumery, cosmetics and other toilet preparations	15% of value
Photographic cameras; parts and accessories thereof	15% of value
Photographic plates and film, unexposed, but not including X-ray film	15% of value
Picture frames, photographic frames, mirror frames	15% of value
Pin tables and the like	20% of value
Playing cards comprising any of the cards of a conventional suit	10% of value
Pocket-watches, wrist watches and other watches including stop watches; watch straps including watch guards	20% of value
Primary cells and primary batteries	15% of value
Projection screens	15% of value
Pyrotechnic articles, but not including very flares and rockets for use as ships safety equipment	15% of value
Radio broadcast receivers, whether or not combined with sound recorders or reproducers; parts thereof	15% of value
Radio remote control apparatus for model ships and aircraft	15% of value
Scent and similar sprays of a kind used for toilet purposes, and mounts and heads thereof	15% of value
Sensitised paper, paperboard and cloth, unexposed or exposed but not developed	15% of value





FIRST SCHEDULE - Continued

<u>ITEM</u>	<u>RATE OF IMPORT LEVY</u>
Slide viewers	15% of value
Splicers, film and recording tape	15% of value
Statues and statuettes, but not including those designed exclusively for use in the practice of religion or for places of worship	20% of value
Tapes, wires, strips and the like articles of a kind commonly used for sound or similar recording	15% of value
Television broadcast receivers, whether or not combined with sound recorders or reproducers or with radio broadcast receivers; parts thereof	15% of value
Toys, including wheeled toys designed to be ridden by children; dolls, dolls' prams and pushchairs; working models of a kind used for recreational purposes	15% of value
Trunks, suitcases, travelling bags, rucksacks, shopping bags, handbags, satchels, briefcases, wallets, purses, toiletcases, tool cases, tobacco pouches, sheaths, cases, boxes (for example, for arms, brushes, cigar and cigarette, musical instruments, spectacles, jewellery, tobacco and tobacco pipe) and similar containers; music boxes	10% of value
Wigs, false beards, hair pads, curls, switches and the like	10% 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 five per centum of the value shall be levied and charged.	

## section 7

SECOND SCHEDULEGOODS EXEMPTED FROM IMPORT LEVY

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

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.

Cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive.

Coins, metal.

Containers, being ordinary trade containers for packing of goods, imported containing goods.





SECOND SCHEDULE - Continued

Fabrics 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 for export.

Film, exposed and developed, negative and positive.

Gifts, being of such classes as may be approved by the Minister, with respect to which the Comptroller is satisfied that they are bona fide gifts from abroad to persons in the Cook Islands.

Goods, bona fide secondhand, which have already been used in the Cook Islands.

Goods of such classes or kinds as may be approved by the Minister, being goods imported by such organisations 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.

Manure and other growth regulating and promoting substances and preparations for agricultural use.

Motor spirit.

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

Plants, live.

Poultry, live.

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 incorporating 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).

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

Ships licensed under the Shipping Licence Ordinance 1963.

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

Stamps, postage, used or unused.

Stamps, postage, used or unused.





SECOND SCHEDULE - Continued

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

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

Weed and scrub killing preparations.

## section 19(3)

THIRD SCHEDULECOOK ISLANDSTHE IMPORT LEVY ACT 1972

WARRANT OF DISTRESS FOR IMPORT LEVY DUE BY DECEASED LEVYPAYER  
TO

WHEREAS <sup>19</sup> of died on the day of  
granted: And whereas there is due and payable by the said  
deceased for import levy the sum of dollars and  
cents:

This is therefore to command you forthwith to levy the  
said sum of \$ , and the expenses of this execution, by  
distress and sale of the goods and chattels of the said deceased:  
And you are hereby commanded to pay what you shall so levy forth-  
with to the Comptroller of Customs at , and to make  
return of what you shall do by virtue of this warrant immediately  
upon the execution thereof.

Given under my hand and the seal of the Customs this day  
of 19 .

(Customs Seal)

Comptroller of Customs.

## section 26(1)

FOURTH SCHEDULEIMPORT LEVY WARRANT

To:

IN pursuance of the Import Levy Act 1972, you are hereby  
authorised to enter by day or night and whether peaceably or by  
force if need be, any building, house, premises, or place in  
which you have reasonable cause to believe or suspect that there  
are any goods on which any import levy has become due and  
payable and is unpaid, or any goods in respect of which an  
offence has been committed against the Import Levy Act 1972, or  
any books or other documents relating to any such goods, or any  
books or other documents containing information that may lead to  
the recovery of any moneys under the said Import Levy Act and to  
search any building, house, premises, or place so entered and  
there to break open and search any chests, trunks, packages, or  
places in which any such goods, books, or documents, may be or





FOURTH SCHEDULE - Continued

be supposed to be; and on any such entry to seize and carry away any goods which are subject or which there is reasonable cause to believe ~~or~~ suspect to be subject to a charge for import levy; and in so acting you are hereby authorised to take with you and have the assistance of any officer of police and such other assistants as you deem necessary. For all which this shall be your sufficient warrant.

Given under my hand and the seal of the Customs this                      day  
of 19 .

(Customs Seal)

Comptroller of Customs.

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This Act is administered in the Customs Department.

