



CUSTOMS TARIFF (ALCOHOLIC BEVERAGES) AMENDMENT ORDER 1994

A.P. Short

Queen's Representative

ORDER IN EXECUTIVE COUNCIL

At Avarua, Rarotonga this 19th day of December 1994

Present:

**HIS EXCELLENCY THE QUEEN'S REPRESENTATIVE
IN EXECUTIVE COUNCIL**

PURSUANT to sections 7 and 9 of the Cook Islands Tariff Act 1980, His Excellency the Queen's Representative, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

ANALYSIS

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|---------------------------|-----------------------------------|
| 1. Title and Commencement | 2. Beverages, spirits and vinegar |
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ORDER

1. Title and Commencement - (1) This Order may be cited as the Customs Tariff (Alcoholic Beverages) Amendment Order 1994 and shall be read together with and deemed part of the Customs Tariff Amendment Order 1989 (hereinafter referred to as "the principal Order").

(2) This Order shall come into force on the 1st day of January 1995.

2. Beverages, spirits and vinegar - Section IV, pages 11, 12, 13, 14 and 15 in the Schedule to the principal Order are deleted and substituted by pages 11, 12, 13, 14, 15, 16, 17, 18, 19 and 20 annexed hereto, and the Schedule to the principal Order shall be amended accordingly.

M. Taruia
Clerk of the Executive Council

This order is administered by the Customs Department

PRICE-\$4.50

BY AUTHORITY:
COOK ISLANDS: Cook Islands Government - 1994

Chapter 22

Beverages, spirits and vinegar

Notes.

- 1.- This Chapter does not cover :
 - (a) Sea water (heading No. 25.01):
 - (b) Distilled or conductivity water or water of similar purity (heading No. 28.51):
 - (c) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading No. 29.15):
 - (d) Medicaments of heading No. 30.03 or 30.04: or
 - (e) Perfumery or toilet preparations (Chapter 33).
- 2.- For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20 degrees.
- 3.- For the purposes of heading No. 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading No.22.08 as appropriate.

Subheading Note.

- 1.- For the purposes of subheading No. 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20 degrees in closed containers, has an excess pressure of not less than 3 bars.

Cook Island Note :

1. Item 2204.1010 is to be taken to apply only to naturally carbonated white wine entitled to the appellation "champagne" by virtue of being the produce of the Champagne district of France.

Tariff Item	Description	Unit Qty.	Duty Rate	Import Levy
2201.0000	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	lt	Free	10%
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09. - Waters, including mineral waters and aerated waters :			
2202.1010	--- Containing added sugar	lt	Free	40%
2202.1020	--- Containing other sweetening matter	lt	Free	40%
2202.1090	--- Other	lt	Free	40%
2202.9000	- Other	lt	Free	40%
22.03	Beer made from malt.			
2203.0010	--- Containing not more than 1.15 % volume of alcohol	lt	Free	30%
2203.0020	--- Containing more than 1.15 % but not exceeding 2.5 % volume of alcohol	lt	Free	\$0.35 per lt
2203.0030	--- Containing 2.5 % but not exceeding 4.35 % volume of alcohol	l al	Free	\$8.36 per l al
2203.0090	--- Containing more than 4.35% volume of alcohol	l al	Free	\$8.36 per l al

Tariff Item	Description	Unit Qty	Duty Rate	Import Lev
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.			
2204.10	- Sparkling wine:			
2204.1010	--- Champagne	lt	Free	\$2.00 per lt
2204.1090	--- Other sparkling wines	lt	Free	\$2.00 per lt
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21	-- In containers holding 2 litres or less: --- Containing more than 14 % volume of alcohol, fortified by the additions of spirits or any substance containing spirits:			
2204.2101	---- Sherry	lt	Free	\$2.00 per lt
2204.2102	---- Port	lt	Free	\$2.00 per lt
2204.2103	---- Other kinds	lt	Free	\$2.00 per lt
	--- Other:			
2204.2108	---- White	lt	Free	\$2.00 per lt
2204.2109	---- Red	lt	Free	\$2.00 per lt
2204.29	-- Other: --- Containing more than 14 % volume of alcohol, fortified by the addition of spirits or any substance containing spirits:			
2204.2911	---- Sherry	lt	Free	\$2.00 per lt
2204.2912	---- Port	lt	Free	\$2.00 per lt
2204.2913	---- Other kinds	lt	Free	\$2.00 per lt
	--- Other			
2204.2918	---- White	lt	Free	\$2.00 per lt
2204.2919	---- Red	lt	Free	\$2.00 per lt
2204.3000	- Other grape must	lt	Free	\$2.00 per lt

Tariff Item	Description	Unit Qty	Duty Rate	Import Lev
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10	- In containers holding 2 litres or less: -- Vermouth:			
2205.1010	--- Containing more than 14 % volume of alcohol, fortified by the addition of spirits or any substance containing spirits	lt	Free	\$2.00 per lt
2205.1020	--- Other -- Other:	lt	Free	\$2.00 per lt
2205.1030	--- Containing more than 14 % volume of alcohol, fortified by the addition of spirits or any substance containing spirits	lt	Free	\$2.00 per lt
2205.1040	--- Other	lt	Free	\$2.00 per lt
2205.90	- Other: -- Vermouth:			
2205.9011	--- Containing more than 14 % volume of alcohol, fortified by the addition of spirits or any substance containing spirits	lt	Free	\$2.00 per lt
2205.9012	--- Other -- Other:	lt	Free	\$2.00 per lt
2205.9018	--- Containing more than 14 % volume of alcohol, fortified by the addition of spirits or any substance containing spirits	lt	Free	\$2.00 per lt
2205.9019	--- Other	lt	Free	\$2.00 per lt

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
22.06	Other fermented beverages (for example, cider, perry, mead). - Fruit wine and vegetable wine:			
2206.0011	-- Containing more than 14 % volume of alcohol, fortified by the addition of spirits or any substance containing spirits	lt	Free	\$2.00 per lt
2206.0012	-- Other - Other:	lt	Free	\$2.00 per lt
2206.0018	-- Containing more than 14 % volume of alcohol, fortified by the addition of spirits or any substance containing spirits	lt	Free	\$2.00 per lt
2206.0019	-- Other	lt	Free	\$2.00 per lt
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % or higher:			
2207.1011	-- For manufacture in a licensed manufacturing warehouse	l al	Free	Free
2207.1019	-- Other	l al	Free	\$3.35 per l al
2207.2000	- Ethyl alcohol and other spirits, denatured, of any strength	lt	Free	10%

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol: spirits, liqueurs and other spirituous beverages: compound alcoholic preparations of a kind used for the manufacture of beverages.			
2208.1000	- Compound alcoholic preparations of a kind used for the manufacture of beverages	1 al	Free	\$11.65 per 1 al
2208.20	- Spirits obtained by distilling grape wine or grape marc:			
2208.2010	-- Brandy	1 al	Free	\$11.65 per 1 al
2208.2020	-- Cognac	1 al	Free	\$14.00 per 1 al
2208.2090	-- Other	1 al	Free	\$11.65 per 1 al
2208.30	- Whiskies:			
2208.3010	--- Containing less than 57 % by volume of alcohol	1 al	Free	\$11.65 per 1 al
2208.3020	--- Containing 57 % by volume of alcohol or more	1 al	Free	\$14.00 per 1 al
2208.40	- Rum and tafia:			
2208.4010	--- Containing less than 57 % by volume of alcohol	1 al	Free	\$11.65 per 1 al
2208.4020	--- Containing 57 % by volume of alcohol or more	1 al	Free	\$14.00 per 1 al
2208.50	- Gin and Geneva:			
2208.5010	--- Containing less than 57 % by volume of alcohol	1 al	Free	\$11.65 per 1 al
2208.5020	--- Containing 57 % by volume of alcohol or more	1 al	Free	\$14.00 per 1 al

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
	Undernatured ethyl alcohol of an alcoholic, etc continued			
2208.90	- Other: -- Cordials, liquers and bitters:			
2208.9010	--- Bitters	lt	Free	\$5.00 per lt
	--- Other:			
2208.9020	---- Containing less than 23 % by volume of alcohol	lt	Free	\$5.00 per lt
2208.9030	---- Containing 23 % but less than 57 % by volume of alcohol	lt	Free	\$5.00 per lt
2208.9040	---- Containing 57 % by volume of alcohol or more	lt	Free	\$6.00 per lt
	-- Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer			
2208.9050	--- Vodka	1 al	Free	\$11.65 per 1 al
2208.9060	--- Other	1 al	Free	\$11.65 per 1 al
	-- Other:			
2208.9070	--- Containing less than 23 % by volume of alcohol	lt	Free	\$5.00 per lt
2208.9080	--- Containing 23 % but less than 57 % volume of alcohol	lt	Free	\$5.00 per lt
2208.9090	---- Containing 57 % by volume of alcohol	lt	Free	\$6.00 per lt
2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid.	..	Free	10%

Chapter 23

Residues and waste from the food industries:
prepared animal fodder

Note.

- 1.- Heading No. 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Tariff Item	Description	Unit Qty.	Duty Rate	Import Levy
2301.0000	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	kg	Free	Free
2302.0000	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	kg	Free	Free
2303.0000	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	kg	Free	Free
2304.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.	kg	Free	Free
2305.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	kg	Free	Free
2306.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No.23.04 or 23.05.	kg	Free	Free

Chapter 23

Tariff Item	Description	Unit Qty.	Duty Rate	Import Levy
2307.0000	Wine lees; argol.	kg	Free	Free
2308.0000	Vegetable materials and vegetable waste, vegetable residues and by products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	kg	Free	Free
23.09	Preparations of a kind used in animal feeding.			
2309.1000	- Dog or cat food, put up for retail sale	kg	Free	Free
	- Other :			
2309.9010	--- Feed mainly for swine	kg	Free	Free
2309.9020	--- Feed mainly for poultry	kg	Free	Free
2309.9090	--- Other	kg	Free	Free

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

1.- This Chapter does not cover medicinal cigarettes (Chapter 30).

Tariff Item	Description	Unit Qty.	Duty Rate	Import Levy
2401.0000	Unmanufactured tobacco: tobacco refuse.	kg	Free	\$3.50 per kg
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.1000	- Cigars, cheroots and cigarillos, containing tobacco - Cigarettes containing tobacco	kg	Free	10%
2402.2010	--- Not exceeding in weight 1.134 kg per 1000 cigarettes	'000	Free	\$100.00 per '000
2402.2020	--- Exceeding in weight 1.134 kg per 1000 cigarettes	'000	Free	\$100.00 per '000
2402.9000	- Other	'000	Free	\$30.00 per '000
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco: tobacco extracts and essences.			
2403.0010	--- Twist or stick tobacco	kg	Free	\$3.50 per kg
2403.0090	--- Other	kg	Free	\$30.00 per kg

