



**CUSTOMS TARIFF (ALCOHOLIC BEVERAGES) AMENDMENT ORDER 1996**

A.P. Short

Queen's Representative

**ORDER IN EXECUTIVE COUNCIL**

At Avarua, Rarotonga, this 3rd day of December 1996

Present:

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

PURSUANT to sections 7 and 9 of the Customs 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**

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

**ORDER**

1. Title and Commencement - (1) This Order may be cited as the Customs Tariff (Alcoholic Beverages) Amendment Order 1996, 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 3rd day of December 1996.

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

P. Puna  
Clerk of the Executive Council

This Order is administered by the Customs Department

**BY AUTHORITY:**  
Cook Islands Government - 1996

(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 Islands 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.
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## SECTION IV, Page 12

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	<b>Beer made from malt</b>			
2203.0010	- Containing not more than 1.15% volume of alcohol	lt	Free	60%
2203.0020	- Containing more than 1.15% but not exceeding 2.5% volume of alcohol	lt	Free	\$0.70 per lt
2203.0030	- Containing 2.5% but not exceeding 4.35% volume of alcohol	1 al	Free	\$16.72 per 1 al
2203.0090	- Containing more than 4.35% volume of alcohol	1 al	Free	\$16.72 per 1 al

## SECTION IV, Page 13

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
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	\$4.00 per lt
2204.1090	- Other sparkling wines - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	lt	Free	\$4.00 per lt
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	\$4.00 per lt
2204.2102	- Port	lt	Free	\$4.00 per lt
2204.2103	- Other kinds	lt	Free	\$4.00 per lt
2204.2108	- Other - White	lt	Free	\$4.00 per lt
2204.2109	- Red	lt	Free	\$4.00 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	\$4.00 per lt
2204.2912	- Port	lt	Free	\$4.00 per lt
2204.2913	- Other kinds	lt	Free	\$4.00 per lt
2204.2918	- Other - White	lt	Free	\$4.00 per lt
2204.2919	- Red	lt	Free	\$4.00 per lt
2204.3000	- Other grape must	lt	Free	\$4.00 per lit

## SECTION IV, Page 14

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
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	\$4.00 per lt
2205.1020	- Other - Other:	lt	Free	\$4.00 per lt
2205.1030	- Containing more than 14% volume of alcohol, fortified by the addition of spirits or any substance containing spirits	lt	Free	\$4.00 per lt
2205.1040	- Other	lt	Free	\$4.00 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	\$4.00 per lt
2205.9012	- Other - Other:	lt	Free	\$4.00 per lt
2205.9018	- Containing more than 14% volume of alcohol fortified by the addition of spirits or any substance containing spirits	lt	Free	\$4.00 per lt
2205.9019	- Other	lt	Free	\$4.00 per lt

## SECTION IV, Page 15

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	\$4.00 per lt
2206.0012	- Other - Other:	lt	Free	\$4.00 per lt
2206.0018	- Containing more than 14% volume of alcohol, fortified by the addition of spirits or any substance containing spirits	lt	Free	\$4.00 per lt
2206.0019	- Other	lt	Free	\$4.00 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			
2207.1011	- For manufacture in a licensed manufacturing warehouse	l al	Free	Free
2207.1019	- Other	l al	Free	\$6.70 per 1 al
2207.2000	- Ethyl alcohol and other spirits denatured, of any strength	lt	Free	20%

## SECTION IV, Page 16

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	\$23.30 per 1 al
2208.20	- Spirits obtained by distilling grape wine or grape marc:			
2208.2010	- Brandy	1 al	Free	\$23.30 per 1 al
2208.2020	- Cognac	1 al	Free	\$28.00 per 1 al
2208.2090	- Other	1 al	Free	\$23.30 per 1 al
2208.30	- Whiskies:			
2208.3010	- Containing less than 57% by volume of alcohol	1 al	Free	\$23.30 per 1 al
2208.3020	- Containing 57% by volume of alcohol or more	1 al	Free	\$28.00 per 1 al
2208.40	- Rum and tafia:			
2208.4010	- Containing less than 57% by volume of alcohol	1 al	Free	\$23.30 per 1 al
2208.4020	- Containing 57% by volume of alcohol or more	1 al	Free	\$28.00 per 1 al
2208.50	- Gin and geneva:			
2208.5010	- Containing less than 57% by volume	1 al	Free	\$23.30 per 1 al
2208.5020	- Containing 57% by volume of alcohol or more	1 al	Free	\$28.00 per 1 al

## SECTION IV, Page 17

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
	Undenatured ethyl alcohol of an alcoholic etc. continued			
2208.90	- Other Cordials, liquers and bitters:			
2208.9010	- Bitters - Other:	lt	Free	\$10.00 per lt
2208.9020	- Containing less than 23% by volume of alcohol	lt	Free	\$10.00 per lt
2208.9030	- Containing 23% but less than 57% by volume of alcohol	lt	Free	\$10.00 per lt
2208.9040	- Containing 57% by volume of alcohol or more  - Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer	lt	Free	\$12.00 per lt
2208.9050	- Vodka	1 al	Free	\$23.30 per 1 al
2208.9060	- Other  - Other:	1 al	Free	\$23.30 per 1 al
2208.9070	- Containing less than 23% by volume of alcohol	lt	Free	\$10.00 per lt
2208.9080	- Containing 23% but less than 57% volume of alcohol	lt	Free	\$10.00 per lt
2208.9090	- Containing 57% by volume of alcohol	lt	Free	\$12.00 per lt
2209.0000	- Vinegar and substitutes for vinegar obtained from acetic acid.	..	Free	10%