



CUSTOMS TARIFF (AMENDMENT TO PART II) ORDER 1989

T. TANGAROA

Queen's Representative

ORDER IN EXECUTIVE COUNCIL

At Avarua, Rarotonga, this 2ND day of OCTOBER 1989

Present:

HIS EXCELLENCY THE QUEEN'S REPRESENTATIVE  
IN EXECUTIVE COUNCIL

PURSUANT to section 3(2) 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.

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ANALYSIS

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| 1. Title | 2. Rates of Import Levy |
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ORDER

1. Title (1) This Order may be cited as the Customs Tariff (Amendment to Part II) Order 1989, and shall be deemed part of and read with the Second Schedule to the Customs Tariff Act 1980 (herein referred to as "the principal Act").

2. Rates of Import Levy - The rates of levy set out in Part II of the First Schedule to the principal Act are hereby amended by substituting the rates set out in the Schedule to this Order.

## SCHEDULE

## PART II

## CONCESSIONS

NOTE - This Part of the Tariff merely provides for the operation of subsection 2 of section 3 of the Customs Tariff Act 1980. In all cases goods must be entered under the item in which they are classified in the Standard Tariff, being Part I of the Customs Tariff.

REFERENCE NUMBER	DESCRIPTION	IMPORT LEVY
	Goods of such classes and kinds as may be approved by the Minister, falling within the following descriptions, for such purposes and under such conditions as he may prescribe:	
10	Motor spirit falling under tariff item 27.10.77 for use by the Cook Islands Government.	15c per litre
11	Distillate fuel falling under Free tariff item 28.10.31 for use by the Cook Islands Government.	Free
13	Articles and materials suited for and to be used only in the fabrication or packaging of goods in the Cook Islands for export.	Free
14	Items falling under tariff item 38.11.01 imported by the Government of the Cook Islands.	Free
15	Goods, articles and materials of a kind suited for and to be used in the manufacture of television aerials in the Cook Islands.	Free
16	Machinery, machines, appliances and other goods peculiar to use in fishing.	Free
19	Plant, machinery, equipment and other goods, being goods imported for the purposes of constructing, establishing or completing approved public projects, such projects being financed wholly or principally by overseas agencies.	Free

Goods for educational, scientific or cultural purposes:

- |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |      |
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| 22 | Goods of classes included in Annex B, C or D to the UNESCO Agreement on the importation of Education, Scientific and Cultural Materials, when imported by or for educational, scientific or cultural institutions for their own use.                                                                                                                                                                                                                       | Free |
| 23 | Other goods for educational purposes.                                                                                                                                                                                                                                                                                                                                                                                                                      | Free |
| 26 | Goods imported by approved organisations, which are gifts from persons or organisations overseas for the relief of victims of natural disasters.                                                                                                                                                                                                                                                                                                           | Free |
| 28 | Life saving apparatus.                                                                                                                                                                                                                                                                                                                                                                                                                                     | Free |
| 30 | Heirlooms                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Free |
| 35 | Trophies, prizes, flags, medals, medallions, badges and other decorations, awarded or to be awarded to individuals and donated by persons resident abroad and trophies and prizes won abroad or sent by donors resident abroad for presentation or competition in the Cook Islands; war medals and other medals miniatures thereof; medals, badges, flags and similar articles; imported by approved patriotic, ambulance or other national organisations. | Free |
| 40 | Goods imported by or for religious organisations, for its own use, a specific church activity or project; except motor vehicles and motor cycles.                                                                                                                                                                                                                                                                                                          | Free |
| 43 | Goods imported by or for approved organisations, for use in approved public projects, being projects, designed primarily for the benefit of a particular island, vaka or village community.                                                                                                                                                                                                                                                                | Free |
| 45 | Goods imported by or for approved organisations of a kind suited for use in the furtherance of the commonly accepted objectives of such organisations, being goods donated by charitable persons or organisations overseas.                                                                                                                                                                                                                                | Free |

48	Paintings, pictures, statuary, other works of art and other articles, for display in public mesumes, The buildings of public institutions or art associations registered as corporate bodies, public parks or other public places.	Free
53	Ships licenced and registered in the Cook Islands.	Free
55	Motor vehicles, motor cycles and other machinery imported by or for the Cook Islands Government.	Free
58	Casks or drums, empty on importation of sheet or plate iron or steel and with carrying capacity of 180 litres or more, of a kind commonly used for the carriage of petroleum products.	Free
60	Goods exempted from all Customs and similar duties by virtue of any order made pursuant to the Diplomatic privileges and Immunities Act 1968 and the New Zealand Representative Act 1980.	Free
68	Goods in respect of which an exemption from or reduction in the rates of duty and/or import levy prescribed in Part I of the Tariff has been granted by virtue of any order pursuant to the Development Investment Act 1977.	The rates prescribed in the relevant Order so made.
70	Returned empty containers identified as such to the satisfaction of the Collector.	Free
71	Bulk cargo containers (including LASH containers) as defined in section 2 of the Customs Tariff Act 1980, and pallets, under security that they will be exported.	Free
78	Plant, machinery, equipment and other goods, being goods imported for the purpose of constructing, establishing or completing such projects as are confirmed by the New Zealand Representative as being projects approved for payment under the New Zealand Government Foreign Aid Scheme.	Free

- 80 Goods in respect of which the Collector is satisfied that they are bona fide unsolicited presents sent from persons abroad to persons resident in the Cook Islands, and the value of which does not exceed \$65.00 in any one importation. Free

Passengers' baggage and effects:

- 85 Passengers' baggage and effects in respect of which the Collector is satisfied that they are not intended for any other person or persons or for sale, gift or exchange:
- (A) Wearing apparel and other personal effects. Free
  - (B) Motor vehicles (including motor cycles) and ships, boats and aircraft which are imported by a person who -
    - (i) Satisfied the Collector that he has arrived in the Cook Islands to thereupon take up permanent residence; and other goods.
    - (ii) Satisfies the Collector that for the whole of the period of 21 months preceding his arrival he has resided outside the Cook Islands or has been domiciled outside the Cook Islands; and
    - (iii) Satisfies the Collector that in respect of every such vehicle, ship, boat or aircraft, he has personally owned and used the vehicle, ship, boat or aircraft for at least one year before the date of his departure for the Cook Islands or the date of shipment of the vehicle, ship, boat or aircraft (or, where the ship, boat or aircraft is imported otherwise than as cargo, the date of its departure for the Cook Islands), whichever is the earlier; and

- (iv) Gives a written undertaking, in such form as the Collector may require, that if any such vehicle, ship, boat or aircraft is sold or otherwise disposed of within 2 years from the date of its importation he will forthwith pay to the Collector a sum equal to the aggregate of the customs duty and import levy that would have been payable when the vehicle, ship, boat or aircraft was entered for home consumption if it had not been admitted under this Part of the Tariff, or such less sum as the Collector may require.

Free

Provided that in the case of a right-hand drive vehicle of a class or kind for the time being approved the Collector for entry under this proviso, where a person -

- (1) Satisfies the Collector as to the matters specified in paragraph (B) (i) and (ii) above; and
- (2) Satisfies the Collector that the vehicle imported was that person's personal property before his departure for the Cook Islands; and
- (3) Satisfies the Collector that, before the person departed for the Cook Islands he had disposed of a left-hand drive vehicle which had been owned and used by him for not less than one year immediately preceding his acquisition of the right-hand drive vehicle imported by him; and
- (4) Gives a written undertaking, in such form as the Collector may require, that if the vehicle is sold or otherwise disposed of within 2 years from the date of its importation he will forthwith pay to the Collector a sum equal to the aggregate of the customs duty and import levy that would have been payable when the vehicle was entered for home consumption if it had not been

admitted under this Part of the such less sum as Tariff, or the Collector may require, subject to a deduction in each case of an amount equal to the aggregate of the customs duty and import levy (if any) already paid on the admission of the vehicle under this proviso

- duty and import levy shall be payable at the following rates;-

On such portion of the current domestic value of the right-hand drive vehicle as is equivalent to the current domestic value of the left-hand drive vehicle so disposed of.

Free

On the balance of the current domestic value of the right-hand vehicle.

Free

(C) Household or other effects; which are imported by a person who satisfies the Collector that -

(i) He has arrived in the Cook Islands to thereupon take up permanent residence; and

(ii) For the whole of the period of 21 months preceding his arrival he has resided outside the Cook Islands or has been domiciled outside the Cook Islands; and

(iii) The effects have been personally owned and used by him outside the Cook Islands before the date of his departure for the Cook Islands.

Provided that if the wearing apparel, other personal effects, motor vehicles, ships, boat, aircraft, or household or other effects are not imported within 5 years after the date of the arrival in the Cook Islands of the passenger, they shall be admitted under this reference number only with the consent of the Minister.

8.

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86 Bona fide personal baggage and effects accompanying a passenger, being dutiable goods not covered by the provisions of reference number 85 and not imported on behalf of any other person or persons or for sale or exchange or use in the passenger's business or profession:

Not exceeding \$250 in total value

Free

NOTES:

- (1) Where the total value of dutiable goods exceeds \$250 reference numbers 86 shall not apply and import levy shall be payable on all goods in accordance with the Tariff.
- (2) In no case shall duty be charged under reference number 86 in excess of that otherwise chargeable under Part I of the Tariff.
- (3) Reference numbers 86 shall not apply to -
  - (a) Any of the following:
    - (i) Tobacco products;
    - (ii) Alcoholic beverages;
    - (iii) Fur apparel;
    - (iv) Television sets;
    - (v) Sound reproduction apparatus (comprising tape and/or record players, speakers and amplifiers), whether or not incorporating a radio receiver, and whether the constituent parts are imported together or separately;
  - (b) More than one camera;
  - (c) More than one radio receiver or tape-recorder, or radio receiver/tape-recorder combination.



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9.

88 Eggs in shell

(a) airfreighted	10%
(b) seafreighted	50%

(M. Taruia)  
Clerk of the Executive Council

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This Order is administered by the Customs Department

BY AUTHORITY:  
T. KAPI, Government Printer, Rarotonga, Cook Islands - 1989

