



2008/28

CUSTOMS TARIFF (CONCESSIONS) AMENDMENT ORDER 2008

Sir F. Goodwin, KBE

Queen's Representative

ORDER IN EXECUTIVE COUNCIL

At Avarua, Rarotonga this **4th** day of **December** 2008

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

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|---------------------------|-----------------------|
| 1. Title and commencement | 2. Amendment Schedule |
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ORDER

- Title and commencement - (1) This Order may be cited as the Customs Tariff (Concessions) Amendment Order 2008, and shall be read together with and deemed part of the Customs Tariff Amendment Order 1989 ("the principal Order").
(2) This Order shall be deemed to come into force on the 1st day of July 2008.

Price \$3.00

2. Amendment – The principal Order is amended by -
- (a) deleting Concession 85 from the Schedule Part II of the principal Order; and
 - (b) substituting Concessions 85.01 and 85.02 contained in the Schedule attached hereto which shall apply and be deemed part of the principal Order.

Grover L. Harmon
Clerk of the Executive Council

This Order is administered by the Ministry of Finance and Economic Management

BY AUTHORITY:
Government of the Cook Islands, 2008

SCHEDULE

PART II CONCESSIONS			
Concession Number	Description	Import Levy	Import VAT
85.01	<p>Passenger baggage and effects</p> <p>Passenger's baggage and effects in respect of which the Collector is satisfied that they are owned and used by the passenger, and is not intended for any other person or persons, or not for commercial activity, or not for sale, or not for exchange, or not for gift away:</p> <p style="padding-left: 40px;">(A) Wearing apparel and other personal worn adornments designed to be worn on a person, declared by the passenger;</p> <p style="padding-left: 80px;">Customs import duty will apply as follows:</p> <p style="padding-left: 40px;">(B) Motor vehicle including motor cycle, ship, boat, aircraft, and other crafts including those that travel under water declared by the passenger that;</p> <p style="padding-left: 80px;">(i) Has arrived in the Cook Islands for the purpose of taking up permanent residence;</p> <p style="padding-left: 80px;">(ii) Preceding the passengers arrival to the Cook Islands to take-up residence, the passenger has resided outside of the Cook Islands continuously for more than 21 months; and</p> <p style="padding-left: 80px;">(iii) Satisfies the Collector that in respect of every motor vehicle, the passenger is able to give evidence and claim ownership and use for over one year of the motor vehicle prior to the date of arrival of the passenger to the Cook Islands, or from the date of importation of the motor vehicle to the Cook Islands - which ever arrived earlier;</p>	Free	Free

	<p>(iv) The motor vehicle will not be used in commercial business, or to be gifted, or to be given away, or to be exchanged, within two years from the date of arrival of the passenger to the Cook Islands or from the date of importation of the motor vehicle to the Cook Islands, which ever date is earlier:</p> <p>Customs import duty will apply as follows:</p> <p>(C) Household and other personal effects declared by the passenger:</p> <p>Customs import duty will apply as follows:</p> <p>(a) Owned and used for more than one year.</p> <p>(b) Owned and used for less than one year, including new and used where their combined value do not exceed \$250 in any one importation.</p> <p>(c) Owned and used for less than one year, including new and used where their combined value exceeds \$250 in any one importation.</p> <p>(D) Time allowed to import passenger's baggage and personal effects under this provision:</p> <p>(i) Limited to one year, from the first date of arrival of the passenger who is taking-up residence, the passenger's baggage and personal effects must be imported to the Cook Islands within the specified time to allow those goods free from Customs import duty.</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Part I Tariff Rate</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>12.50%</p>
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PART II
RETURNING COOK ISLANDERS CONCESSION

Concession Numbers	Description	Import Levy	Import VAT
85.02	<p>Passenger baggage and effects</p> <p>(E) Wearing apparel and other personal worn adornments designed to be worn on a person, declared by the passenger:</p> <p style="padding-left: 40px;">Customs import duty will apply as follows:</p> <p>(F) Motor vehicle declared by the passenger that:</p> <p style="padding-left: 40px;">(i) In respect of every motor vehicle, the passenger is able to give evidence of ownership for personal use.</p> <p style="padding-left: 40px;">Customs import duty will apply as follows:</p> <p>(G) Household and other personal effects declared by the passenger:</p> <p style="padding-left: 40px;">Customs import duty will apply as follows;</p> <p>(H) Household goods, building materials, plumbing materials, electrical materials, machinery, tools of trade, and other personal effects - imported by the passenger for own personal use:</p> <p style="padding-left: 40px;">Customs Import duty applies as follows:</p> <p>Notes to Concession Number 85.02:</p> <p><u>1. All items</u></p> <p>All items shall only receive the concessions herein if the Collector is satisfied that:</p> <p>(a) the passenger has arrived with the intention to permanently reside in the Cook Islands for a period of more than 2 years;</p> <p>(b) the passenger has resided outside of the Cook Islands continuously for more than three years;</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p>

	<p>(c) the items are owned by the passenger, and are not intended for any other person or persons, not for commercial activity, not for sale or exchange, not for gift and not for dispossession by the passenger in any manner;</p> <p>(d) the time between the date of arrival of the passenger and the import a passenger's baggage and personal effects is less than one year;</p> <p>(e) the passenger is able to provide proof of being a "Cook Islander" under the Entry, Residence and Departure Act 1980;</p> <p>(f) the passenger has completed the relevant customs forms;</p> <p>"Motor Vehicle" means the same as referred to in the Transport Act 1966 as amended and includes a car, van, truck or other type of motor vehicle as well as motor cycle, ship, boat, aircraft, and other watercraft.</p> <p><u>2. Defrauding the Collector</u> An infringement of a Customs declaration maybe an offence under the Customs Act 1913, the Import Levy Act 1972, the Value Added Tax Act 1997 or any other Act, with intent, in either case, to defraud the Collector.</p>		
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