



Customs Tariff (Concessions) Order 2012

Sir Frederick Goodwin, KBE

Queen's Representative

Order in Executive Council

At Avarua, Rarotonga this 19th day of December 2012

Present:

His Excellency the Queen's Representative in Executive Council

Pursuant to section 13 of the Customs Tariff Act 2012, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following order —

Contents

1	Title	1
2	Commencement	1
3	Principal Act amended	1

SCHEDULE ONE

The Tariff

SCHEDULE TWO

PART II: Concessions

Order

- 1 **Title**
This order is the Customs Tariff (Concessions) Order 2012.
- 2 **Commencement**
This order comes into force on the day after the date on which this order is made.
- 3 **Principal Act amended**
This order amends—
 - (a) the Schedule of the principal Act by adding the attached Schedule one;
and

Price \$8.50

2012/24

Customs Tariff (Concessions) Order 2012

- (b) the Schedule of the existing Schedule by replacing Part II of the first Schedule with the attached Schedule two.

Customs Tariff (Concession) Order

SCHEDULE ONE
The Tariff

List of Section and Chapter Titles
of Part I of the Standard Tariff

Section I

Live Animals; Animal Products

- 1 Live animals
- 2 Meat and edible meat offals
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates
- 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
- 5 Products of animal origin, not elsewhere specified or included

Section II

Vegetable Products

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
- 7 Edible vegetables and certain roots and tubers
- 8 Edible fruit and nuts; peel of citrus fruit or melons
- 9 Coffee, tea, maté and spices
- 10 Cereals
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten
- 12 Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
- 13 Lacs, gums, resins and other vegetable saps and extracts
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included

Section III

Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats;
Animal or Vegetable Waxes

- 15 Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes

Section IV

Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured
Tobacco Substitutes

- 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
- 17 Sugars and sugar confectionery
- 18 Cocoa and cocoa preparations
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products
- 20 Preparations of vegetables, fruit, nuts or other parts of plants
- 21 Miscellaneous edible preparations
- 22 Beverages, spirits and vinegar
- 23 Residues and waste from the food industries; prepared animal fodder
- 24 Tobacco and manufactured tobacco substitutes

Section V
Mineral Products

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement
- 26 Ores, slag and ash
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Section VI
Products of the Chemical and Allied Industries

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
- 29 Organic chemicals
- 30 Pharmaceutical products
- 31 Fertilisers
- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster
- 35 Albuminoidal substances; modified starches; glues; enzymes
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
- 37 Photographic or cinematographic goods
- 38 Miscellaneous chemical products

Section VII
Plastics and Articles Thereof; Rubber and Articles Thereof

- 39 Plastics and articles thereof

40 Rubber and articles thereof

Section VIII

Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other Than Silk-Worm Gut)

- 41 Raw hides and skins (other than furskins) and leather
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
- 43 Furskins and artificial fur; manufactures thereof

Section IX

Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork

- 44 Wood and articles of wood; wood charcoal
- 45 Cork and articles of cork
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Section X

Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof

- 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Section XI

Textiles and Textile Articles

- 50 Silk
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric
- 52 Cotton
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
- 54 Man-made filaments; strip and the like of man-made textile materials
- 55 Man-made staple fibres
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
- 57 Carpets and other textile floor coverings

- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
- 60 Knitted or crocheted fabrics
- 61 Articles of apparel and clothing accessories, knitted or crocheted
- 62 Articles of apparel and clothing accessories, not knitted or crocheted
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags

Section XII

Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith; Artificial Flowers; Articles of Human Hair

- 64 Footwear, gaiters and the like; parts of such articles
- 65 Headgear and parts thereof
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Section XIII

Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials
- 69 Ceramic products
- 70 Glass and glassware

Section XIV

Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin

- 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin

Section XV

Base Metals and Articles of Base Metal

- 72 Iron and steel
- 73 Articles of iron or steel
- 74 Copper and articles thereof
- 75 Nickel and articles thereof
- 76 Aluminium and articles thereof
- 77 *(Reserved for possible future use in the Harmonised System)*

- 78 Lead and articles thereof
- 79 Zinc and articles thereof
- 80 Tin and articles thereof
- 81 Other base metals; cermets; articles thereof
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
- 83 Miscellaneous articles of base metal

Section XVI

Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
- 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Section XVII

Vehicles, Aircraft, Vessels and Associated Transport Equipment

- 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
- 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
- 88 Aircraft, spacecraft and parts thereof
- 89 Ships, boats and floating structures

Section XVIII

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
- 91 Clocks and watches and parts thereof
- 92 Musical instruments; parts and accessories of such articles

Section XIX

Arms and Ammunition; Parts and Accessories Thereof

- 93 Arms and ammunition; parts and accessories thereof

Section XX**Miscellaneous Manufactured Articles**

- 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
- 95 Toys, games and sports requisites; parts and accessories thereof
- 96 Miscellaneous manufactured articles

Section XXI**Works of Art, Collectors Pieces, and Antiques**

- 97 Works of art, collectors pieces, and antiques
- 98 Miscellaneous New Zealand Provisions
- 99 (*Reserved*)

**THE TARIFF
NOTES****1. General Rules for the Interpretation of Part I of the Tariff.**

Classification of goods in Part I of the Tariff shall be governed by the following principles:

1. The titles of Sections, Chapters, and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different

components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

(b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the subheadings, *items and statistical keys* of a heading shall be determined according to the terms of those subheadings, *items and statistical keys* and related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings, *items and statistical keys* at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires

2. Terms, Abbreviations and Symbols

The following terms, abbreviations and symbols have the meaning shown opposite them.

AC	alternating current	kVA _r	kilovolt ampere reactive
BDU	bone dry unit	kW	kilowatt
¢	cent	l	litre
cg	centigram	l al	litre of alcohol contained in a mixture
Cl	number of cells	l ms	litre of motor spirit contained in a mixture
cm	centimetre	m	metre
cm ²	square centimetre	m ²	square metre

cm ³	cubic centimetre	m ³	cubic metre
cc	cubic centimetre	mg	milligram
°C	degrees Celsius	ml	millilitre
DC	direct current	mm	millimetre
\$	dollar	mN	millinewton
doz	dozen	MPa	megapascal
GJ	gigajoule	Pb	lead
g	gram	N	newton
g.v.w.	gross vehicle weight	No.	number
Hd	hundred	pk	number of packs
HBx	hundred boxes	pr	pair
hnk	number of hanks	%	percent
Hz	hertz	rls	rolls
IR	infra-red	SWG	standard wire gauge
kcal	kilocalorie	t	tonne
kg	kilogram	tne	tonne
kJ	kilojoule	Th	thousand
kN	kilonewton	UV	ultra-violet
kPa	kilopascal	V	volt
KTC	kilo tobacco content	W	watt
kV	kilovolt	x ^o	x degrees
kVA	kilovolt ampere		

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- – Or such higher rate of duty as the Minister may in any case decide.
- .. – The use of this sign in the Preferential Tariff duty column, indicates that the duties payable under the Normal Tariff apply.

A number without any qualification in the “Normal Tariff” or “Preferential Tariff” duty columns signifies that an ad valorem duty applies at the percentage rate indicated by the number.

A month and year, e.g., 1/2012, shown against a duty rate indicates that as from the 1st day of that month the corresponding rate of duty applies.

Unless otherwise indicated, when the rate of duty of Free appears in the column headed Preferential Tariff without being prefixed by a date or preferential abbreviation, goods that are the produce or manufacture of countries in respect of which the following preferential abbreviations apply may be entered free of duty: PICTA

3. Preferential countries and preferential abbreviations

Preferential country	Preferential abbreviation
Country that is a specified PICTA party: <ul style="list-style-type: none"> • Cook Islands • Federal States of Micronesia • Fiji • Kiribati • Republic of the Marshall Islands • Nauru • Niue • Republic of Palau • Papua New Guinea • Samoa • Solomon Islands • Tonga • Tuvalu • Vanuatu 	PICTA

SCHEDULE TWO**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 2012. 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	Normal Tariff
	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/she may prescribe:	
10	Motor spirit falling under tariff heading 2710 imported or sold directly for use on the outer islands of the Cook Islands as follows; <ul style="list-style-type: none"> (1) For use on Aitutaki Island. (2) For use on other outer islands of the Cook Islands. 	15c per litre Free
11	Distillate fuel falling under tariff heading 2710 imported or sold directly for use on the outer islands of the Cook Islands as follows; <ul style="list-style-type: none"> (1) For use on Aitutaki Island (2) For use on other outer islands of the Cook Islands 	5c per litre Free
13	Imported into a Customs controlled area articles and materials suited for and to be used in the fabrication or packaging of goods primary for export.	Free
14	Imported into a Customs controlled area raw materials or semi-manufactured products for processing primarily for export.	Free
15	Imported into a Customs controlled area articles and materials of a kind suited for use in the manufacture of television aerials primary for export.	Free
16	Imported long-line fishing boat licensed in the Cook Islands.	Free
17	Imported machinery, equipment, and accessories including diesel primary for use onboard a long-line fishing boat licensed in the Cook Islands.	Free
18	Imported directly to the outer islands meat of swine in any retail form (fresh, chilled, frozen, in brine, salted, smoked, cooked, dried or preserved) for consumption on those islands.	Free

Reference Number	Description	Normal Tariff
APPROVED PUBLIC PROJECTS:		
19	Imported plant, machinery; equipment and other goods for the purposes of constructing, establishing public projects, approved by Government and such projects being financed wholly or principally by any overseas Government, Agency or Donor.	Free
GOODS FOR EDUCATIONAL, SCIENTIFIG OR CULTURAL PURPOSES:		
21	Imported goods by a registered institution in the Cook Islands classed in Annex B, C and D to the UNESCO Convention for the purpose of Education, Scientific and Cultural uses.	Free
22	Imported education materials and goods by the Rarotonga University of the South Pacific for use in local or distance learning; not motor cycles and vehicles	Free
23	Imported education materials and goods by any registered institution in the Cook Islands for adult learning.	Free
RELIEF GOODS:		
26	Donated goods under this provision within one year from the date of disaster sent to an approved organization from overseas for the relief of victims of natural disasters. Does not cover electronic entertainment goods, television, stereos, ships, aircraft, motor cycles and motor vehicles.	Free
27	Imported goods by or for the Cook Islands Red Cross being donated from any persons or organizations overseas for the relief of victims of natural disasters, including goods for outer islands required for emergency standby. Does not cover electronic entertainment goods, television, stereos motor cycles, aircraft, ship and motor vehicles. Office goods, stationery and other supplies for use in head office are not covered under this part.	Free
28	Imported life saving apparatus and medical supplies for patients undergoing medical treatments.	Free
30	Imported heirlooms.	Free
35	Imported trophies, prizes, flags, medals, medallions, badges and other decorations, awarded or to be awarded to individuals, trophies won abroad and War medals and other medals, miniatures thereof; medals, badges, flags and similar articles and prizes for presentation or competition in the Cook Islands, including those donated by person's resident abroad.	Free

Reference Number	Description	Normal Tariff
IMPORT BY A CHURCH		
Explanatory Notes		
Church means an organization approved and registered with the Ministry of Justice of the Cook Islands.		
(i) Prior to each import by the church shall have the written approval of the Comptroller of Customs.		
(ii) The head of the church in the Cook Islands must ensure to obtain the approval of the Comptroller of Customs. A formal letter requesting the approval is to be delivered explaining the importation of goods and their use, the church district or island which the goods are intended for and their value.		
40	Imported by a registered church of the Cook Islands chattels, equipments, materials including alter wines, altar bread for church use, mass, prayers, education and meetings of the church; but does not cover food of any kind, outdoor mechanical machinery, tools, power tools, motor vehicles, motorcycles, boat or aircraft.	Free
41	Imported by a registered church of the Cook Islands building materials, plumbing goods, electrical goods, furniture and accessories for building a new church, a new school buildings, a new church meeting house or a new church accommodation; including building materials to be used to renovate an existing church building, church school building, church meeting house or church accommodation.	Free
43	Imported goods by any organization registered in the Cook Islands of a kind suited for use in the furtherance of the commonly accepted objectives of such organisations supporting government public objectives, being goods donated by any charitable persons or organizations overseas; not goods made by prisoners.	Free
45	Imported goods by any registered organizations in the Cook Islands, for use in approved public projects, being projects, designed primarily for the benefit of a particular village community, vaka or island.	Free
48	Imported goods by any registered Art Association in the Cook Islands works of art, paintings, pictures, statuary, and other articles for exhibition in public places, in public museums or institutions, public parks; not for sale, exchange, gift or for give away	Free
52	Imported ships into the Cook Islands.	Free

Reference Number	Description	Normal Tariff
53	Imported motor cycles and motor vehicle of less than ten years old by or for the Cook Islands Government.	Free
	Imported motor cycles and motor vehicle of ten years old and over by or for the Cook Islands Government	The rates of duty applicable to the goods as set out in Part I of the standard Tariff
55	Motor cycles and vehicles less than ten years old, powered by solar energy or solar battery or powered by battery charge on a standard power grid.	Free
56	Motor cycles and vehicles over ten years old, powered by solar energy or solar battery and powered by battery charge on a standard power grid.	The rates of duty applicable to the goods as set out in Part I of the Tariff
57	Returned empty trade containers identified as such to the satisfaction of the Comptroller of Customs.	Free
58	Casks, and drums, empty on importation of sheet or plate iron, steel or aluminium and with carrying capacity of 180 litres or more, of a kind commonly used for carriage of liquid or petroleum products.	Free
59	Bulk cargo containers (including LASH containers) as defined in Section 2 of the Customs Tariff Act 2012.	Free
60	Trade pallets certified and regulated under the Cook Islands Biosecurity Act 2008 for re-export.	Free
61	Goods exempted from all Customs duties by virtue of an Order in Executive Council made pursuant to the Diplomatic privileges and Immunities Act 1968 and the New Zealand Representative Act 1980.	Free
68	Machinery and , motor vehicles less than ten years old in respect of which an exemption from or reduction in the rates of import duty has been granted by virtue of an order pursuant to the Development Investment Act 1995-96.	The rates prescribed in the relevant Development Investment Order so made.
70	Machinery, and motor vehicles ten years old and over in respect of which an approval is granted by Business, Trade and Investment Board.	\$2,000 each unit

Reference Number	Description	Normal Tariff
78	Plant, machinery, equipment and other goods, being goods imported for the purpose of constructing, establishing or completing such projects as are confirmed, signed and stamped by the New Zealand High Commission office 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 gifts, unsolicited presents sent from persons abroad to persons resident in the Cook Islands, (i) the value of which does not exceed \$65.00 in any one importation. (ii) Exceeding \$65 in total value on the excess over \$65	Free The rates of duty applicable to the goods as set out in Part I of the standard Tariff
85	Unaccompanied passengers' baggage and effects imported by the following classes of passengers - 85.01 Non Cook Islander living overseas for three years and more. 85.02 Cook Islander living overseas for three years and more. 85.03 Non Cook Islander or Cook Islander who has not been living overseas for three years.	
	Explanatory notes. Unaccompanied passengers' baggage, household effects, tools of trade imported by a passenger who is 18 years old and over; including right hand drive motor vehicle, motor cycle, aircraft, and ship limited to one unit each, if any: does not include a left hand drive vehicle. Any unit in excess of, the import duty is assessed, charged and collected.	
	Time period allowed import passenger's baggage and personal effects under this provision: Limited to one year, from the date of first arrival of the passenger who is taking up residence, for reason could not be shipped immediately must be imported to the Cook Islands within the specified time to allow those goods free from Customs import duty. Any personal effects imported thereafter, the import duty is assessed charged and collected to the rates specified in the Part I of the standard Tariff.	

Reference Number	Description	Normal Tariff
	<p>Restrictions:</p> <p>(i) Import of any left-hand-drive motor vehicle by any passenger as personal effects is restricted. A written approval must be sought from the Minister of Transport before the importation of a left-hand-drive motor vehicle.</p> <p>(ii) Import of aged vehicles ten years old and over by any passenger as effects is restricted. A permit to import a vehicle 10 years and over must be obtained from National Environment Services prior to the importation of the vehicle.</p> <p>(iii) Import of intoxicating liquor of any kind by any passenger as unaccompanied effects is restricted to a reasonable amount for personal use as determined by the Comptroller. Any intoxicating liquor imported by a passenger as unaccompanied effects will be subject to import duty.</p> <p>(iv) Import of arms, ammunitions, parts and accessories falling in Chapter 93 and 87.10 of the Customs Tariff by any passenger as unaccompanied effects is restricted. A permit to import these items <u>MUST</u> be obtained from the Commissioner of Police prior to the arrival of the items.</p>	<p>The rates of duty applicable to the goods as set out in Part I of the Tariff</p> <p>Free</p>
85.01	<p>Imported by a Non Cook Islander living overseas for three years or more, arriving to take up work or to live, for two years -</p> <p>Unaccompanied baggage and effects owned and used by the passenger who is 18 years or older and the Comptroller of Customs is satisfied the passenger has arrived and have met the following requirements (i) to (iv) hereunder;</p> <p>(i) The passenger is able to provide proof from a recognised statutory person of having lived overseas for three years or more from the date of the passenger's departure to the Cook Islands; and</p> <p>(ii) The passenger is able to provide proof under the Cook Islands Entry, Residence and Departure Act 1971/72 to have arrived to take-up work, or to take up residence in the Cook Islands for a period of more than two years; and</p>	Free

Reference Number	Description	Normal Tariff
	<p>(iii) The passenger is able to provide proof to have owned and used the effects and goods for one year or more prior to the passenger's date of departure to the Cook Islands; and</p> <p>(iv) The passenger shall complete and sign the prescribed declaration to the passenger's effects, household effects, tools of trade, motor vehicle, aircraft and ship declaring goods are for the passenger's own uses and are not for business use, for sale, for gift, or for exchange.</p>	
	<p>Where the passenger fails to provide proof or any of the required documentation, customs duty is to be assessed, charged and collected at the rates specified in the first Schedule of the Customs Tariff Act 2012 and in the Value Added Tax Act 1997.</p>	
85.02	<p>Imported by a Cook Islander living overseas for three years or more arriving to take up work or to live permanently for three years -</p>	Free
	<p>Unaccompanied baggage and effects imported by a passenger who is 18 years or older in respect the Comptroller of Customs is satisfied the passenger has met all the following requirements (i) to (v) hereunder; and the passenger has given a written undertaking, required by the Comptroller in any such form that :</p>	
	<p>(i) The passenger is able to provide proof of being a Cook Islander under the Cook Islands Entry, Residence and Departure Act 1971/72; and</p>	
	<p>(ii) The passenger is able to provide proof from a recognised statutory person knowing the passenger to have been living overseas for three years or more immediately prior to the passenger's departure for the Cook Islands ; and</p>	
	<p>(iii) The passenger is able to provide proof to have arrived to take-up residence for three years or more in the Cook Islands; and</p>	
	<p>(iv) The passenger is able to provide proof of ownership of the baggage, passenger effects, tools of trade, right hand drive motor vehicle, aircraft and ship are the passengers' personal goods and effects; and</p>	

Reference Number	Description	Normal Tariff
85.03	<p>(v) The passenger to make formal declaration the personal effects, household effects, motor vehicle, aircraft and ship are for the passenger's own used and are not intended for business use, for sale, for gift, for exchange, or for other uses.</p> <p>Where the passenger fails to provide proof or documentation mentioned above, customs duty is to be assessed, charged and collected at the rates specified in the first Schedule of the Customs Tariff Act 2012 and in the Value Added Tax Act 1997.</p> <p>Imported by a Non-Cook Islander or a Cook Islander who has not been living overseas for three years -</p> <p>The passenger is 18 years or older and the Comptroller of Customs is satisfied the passenger has not been living overseas for three years, the customs duty is assessed, charged and collected under the rates specified in Part I of the Customs Tariff.</p>	<p>The rates of duty applicable to the goods as set out in Part I of the Tariff</p>
86	<p>Bona fide personal baggage and effects accompanying a passenger, being dutiable goods not covered by the provisions of reference number 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:</p> <p>(i) Do not exceed \$250.00 in total value</p> <p>(ii) Exceed \$250 in total value. On the excess over \$250</p>	<p>Free</p> <p>The rates of duty applicable to the goods as set out in Part I of the standard Tariff</p>

Reference Number	Description	Normal Tariff
(1)	Reference numbers 86 shall not apply to –	
(a)	Any of the following:	
	i) Tobacco products;	
	ii) Alcohol beverages;	
(b)	More than one television set	
(c)	More than one set sound reproduction apparatus (comprising tape and/or record players, two speakers and one amplifiers), whether or not incorporating a radio receiver, and whether the constituent parts are imported together or separately;	
(d)	More than one camera;	
(e)	More than one radio receiver or tape-recorder, or radio receiver/tape-recorder combination;	
(f)	More than one laptop computer, desk top or tower type computers	
88	Birds eggs, in shell, fresh, preserved or cooked of tariff heading 0407 :	
	(a) Air freighted	Free
	(b) Sea freighted to Rarotonga	50%
	(c) Sea freighted to other outer islands of the Cook Islands	Free
89	Reserved	
101	Imported by or for the Airport Authority automotive diesel and automotive gasoline	The rates of duty applicable to the goods as set out in Part I of the standard Tariff
102	Imported by Te Aponga Uira automotive diesel	Free

Aukino Tairea
Acting Clerk of the Executive Council

This Order is administered by the Revenue Management Division.
This Order was made on the day of 2012.
