



CUSTOMS TARIFF (MOTOR VEHICLES) AMENDMENT ORDER 1992

A. P. SHORT,

Queen's Representative

ORDER IN EXECUTIVE COUNCIL

At Avarua, Rarotonga, this 21st day of December 1992

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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| <ol style="list-style-type: none"> <li>1. Title and commencement</li> <li>2. Abbreviations and symbols used in the nomenclature</li> </ol> | <ol style="list-style-type: none"> <li>3. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof<br/>Schedules</li> </ol> |
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ORDER

1. Title and commencement - (1) This Order may be cited as the Customs Tariff (Motor Vehicles) Amendment Order 1992, 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 1993.
2. Abbreviations and symbols used in the nomenclature - Page xiii of the principal Order is amended by deleting that page and substituting it with Schedule 1.

3. Vehicles other than railway or tramway rolling-stock and parts and accessories thereof - Section XVII, pages 4, 5, 6, 7 and 8 of the principal Order (as amended by Section 3 of the Customs Tariff (Motor Vehicles) Amendment Order 1991), are amended by deleting those pages and substituting them with Schedules 2, 3, 4, 5, 6 and 7.

**M. Taruia**  
**Clerk of the Executive Council**

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This Order is administered in the Customs Department

**BY AUTHORITY:**  
P. PAUKA, Acting Government Printer, Rarotonga Cook Islands - 1992

SCHEDULE 1

ABBREVIATIONS AND SYMBOLS  
USED IN THE NOMENCLATURE

The following abbreviations and symbols have the following meanings:

Abbreviation and Symbols.	Meaning
C	Celsius
c	cent(s)
cl	centilitre(s)
cm	centimetre(s)
cm <sup>3</sup>	cubic centimetre(s)
Doz or doz	dozen
g	gram
hl	hectolitre(s)
kg	kilogram(s)
L or lt	litre(s)
l a1	litre(s) of alcohol contained in a mixture
m	metre(s)
m <sup>2</sup>	square metre(s)
m <sup>3</sup>	cubic metre(s)
mg	milligram(s)
mm	millimetre(s)
mm <sup>2</sup>	square millimetre(s)
n.e.s.	not elsewhere specified or included in the tariff
No or no	number
Pk or pk	pack
Pr or pr	pair
T	Tonne
%	against a rate of duty, per centum ad-valorem; in all other cases, per centum
\$	dollar(s)
'00	per hundred
'000	per thousand
*	where alternative rates are shown, the rate payable is that which returns the higher levy.

SCHEDULE 2

Section XVII, page 4

Chapter 87

Vehicles other than railway or tramway rolling-stock,  
and parts and accessories thereof

Notes.

1. This chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, tools, seeds, fertilizers or other goods.
3. Motor chassis fitted with cabs fall in headings No.87.02 to 87.04, and not in heading No.87.06.
4. Heading No. 87.12 includes all children's bicycles. Other children's cycles fall in heading No. 95.01.

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
87.01	Tractors (other than tractors of heading No.87.09):			
8701.1000	- Pedestrian controlled tractors	No	Free	Free
8701.2000	- Road tractors for semi-trailers	No	Free	10%
8701.30	- Track-laying tractors			
8701.3010	- - Designed for off-road agricultural use	No	Free	Free
8701.3090	- - Other	No	Free	10%
8701.90	- Other			
8701.9010	- - Designed for off-road agricultural use	No	Free	Free
8701.9090	- - Other	No	Free	10%

## Section XVII, page 5

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
87.02	Motor vehicles for the transport of ten or more persons, including the driver:			
8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)			
	- - Having seating capacity not exceeding 30 passengers			
8702.1001	- - - New	No	Free	10%
	- - - Used			
8702.1002	- - - - Less than 3 years	No	Free	20% or *
8702.1003		Each		\$3,000
8702.1004	- - - - 3 years and over but less than 5 years	No	Free	40% or *
8702.1005		Each		\$4,500
8702.1006	- - - - 5 years and over	No	Free	120% or *
8702.1007		Each		\$9,000
	- - Other			
8702.1008	- - - New	No	Free	Free
8702.1009	- - - Used	No	Free	20%
8702.90	- Other			
8702.9001	- - New	No	Free	10%
	- - Used			
8702.9002	- - - Less than 3 years	No	Free	20% or *
8702.9003		Each		\$3,000
8702.9004	- - - 3 years and over but less than 5 years	No	Free	40% or *
8702.9005		Each		\$4,500
8702.9006	- - - 5 years and over	No	Free	120% or
8702.9009		Each		\$9,000

SCHEDULE 3

Section XVII, page 6

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
87.03	Motor cars and motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02) including station wagons and racing cars:			
8703.1000	- Vehicles especially designed for travelling on snow; golf cars and similar vehicles	No	Free	20%
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engines:			
8703.21	- - Of a cylinder capacity not exceeding 1000cc			
	- - - New			
8703.2101	- - - - Vans	No	Free	10%
8703.2102	- - - - Other	No	Free	20%
	- - - Used			
8703.2103	- - - - Modified reconstructed vehicles with fibreglass, hi-impact plastic, stainless steel or aluminium bodies	No	Free	30% or *
8703.2104	- - - - Other	Each		\$1,200
8703.2105	- - - - - Less than 3 years	No	Free	40% or *
8703.2106	- - - - - 3 years and over	Each		\$2,000
8703.2107	- - - - - 3 years and over	No	Free	100% or *
8703.2109	- - - - - 3 years and over	Each		\$4,000
8703.22	- - Of a cylinder capacity exceeding 1000cc but not exceeding 1500cc:			
	- - - New			
8703.2201	- - - - Vans	No	Free	10%

## Section XVII, page 7

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
8703.2202	- - - - Other	No	Free	30%
	- - - Used			
8703.2203	- - - - Modified reconstructed vehicles with fibreglass, hi-impact plastic, stainless steel, or aluminium bodies	No	Free	45% or *
8703.2204		Each		\$1,600
	- - - - Other			
8703.2205	- - - - - Less than 3 years	No	Free	60% or *
8703.2206		Each		\$4,500
8703.2207	- - - - - 3 years and over	No	Free	100% or *
8703.2209		Each		\$5,500
8703.23	- - Of a cylinder capacity exceeding 1500cc but not exceeding 3000cc:			
	- - - Of a cylinder capacity not exceeding 2000cc			
8703.2301	- - - - New	No	Free	30%
	- - - - Used			
8703.2302	- - - - - Modified reconstructed vehicles with fibreglass, hi-impact plastic, stainless steel, or aluminium bodies	No	Free	45% or *
8703.2303		Each		\$2,200
	- - - - - Other			
8703.2304	- - - - - - Less than 3 years	No	Free	60% or *
8703.2305		Each		\$6,000

SCHEDULE 4

Section XVII, page 8

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
8703.2306	- - - - - 3 years and over	No	Free	100%
8703.2309		Each		or * \$7,000
	- - - Of a cylinder capacity * exceeding 2000cc			
8703.2311	- - - - New	No	Free	30%
	- - - - Used			
8703.2312	- - - - - Less than 3 years	No	Free	60%
8703.2313				or * \$7,500
8703.2314	- - - - - 3 years and over	No	Free	120%
8703.2319		Each		or * \$9,000
8703.24	- - Of a cylinder capacity exceeding 3000cc:			
8703.2401	- - - New	No	Free	30%
8703.2409	- - - Used	No	Free	30%
	- Other vehicles with compression- ignition internal combustion piston engines (diesel or semi-diesel)			
8703.31	- - Of a cylinder capacity not exceeding 1500cc:			
	- - - New			
8703.3101	- - - - Vans	No	Free	10%
8703.3102	- - - - Other	No	Free	30%
	- - - Used motor vehicles			
8703.3103	- - - - Less than 3 years	No	Free	60%
8703.3104		Each		or * \$6,000



## Section XVII, page 9

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
8703.3105	- - - 3 years and over	No	Free	120%
8703.3109		Each		or * \$8,000
8703.32	- - Of a cylinder capacity exceeding 1500cc but not exceeding 2500cc:			
8703.3201	- - - New	No	Free	30%
	- - - Used motor vehicles			
8703.3202	- - - Less than 3 years	No	Free	60%
8703.3203		Each		or * \$7,500
8703.3204	- - - 3 years and over	No	Free	120%
8703.3209		Each		or * \$9,000
8703.33	- - Of a cylinder capacity exceeding 2500cc:			
8703.3301	- - - New	No	Free	30%
8703.3309	- - - Used	No	Free	30%
8703.90	- Other			
	- - Having rotary piston engines			
8703.9001	- - - New	No	Free	30%
	- - - Used motor vehicles			
8703.9002	- - - Less than 3 years	No	Free	60%
8703.9003		Each		or * \$4,500
8703.9004	- - - 3 years and over	No	Free	120%
8703.9005	- - Other	Each		or * \$6,000
8703.9006	- - - New	No	Free	30%
8703.9009	- - - Used	No	Free	30%

SCHEDULE 5

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Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
87.04	Motor vehicles for the transport of goods:			
8704.1000	- Dumpers, designed for off highway use	No	Free	20%
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
8704.21	- - g.v.w. not exceeding 5 tonnes:			
8704.2101	- - - New	No	Free	Free
	- - - Used motor vehicles			
8704.2102	- - - - Less than 3 years	No	Free	20% or *
8704.2103		Each		\$1,800
8704.2104	- - - - 3 years and over but less than 5 years	No	Free	40% or *
8704.2105		Each		\$2,600
8704.2106	- - - - 5 years and over	No	Free	120% or *
8704.2109		Each		\$5,800
8704.22	- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:			
	- - - g.v.w. not exceeding 10,500kg			
8704.2201	- - - - New	No	Free	20%
	- - - - Used			
8704.2202	- - - - - Less than 3 years			40% or *
8704.2203		Each		\$7,500
8704.2204	- - - - - 3 years and over but less than 5 years	No	Free	80% or *
8704.2205		Each		\$10,500
8704.2206	- - - - - 5 years and over	No	Free	120% or *
8704.2207		Each		\$12,000

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
	- - - g.v.w. exceeding 10,500kg			
8704.2208	- - - - New	No	Free	20%
8704.2209	- - - - Used	No	Free	20%
8704.2300	- - g.v.w. exceeding 20 tonnes	No	Free	20%
	- Other, with spark-ignition internal combustion piston engine:			
8704.31	- - g.v.w. not exceeding 5 tonnes:			
8704.3101	- - - New	No	Free	Free
	- - - Used motor vehicles			
8704.3102	- - - - Less than 3 years	No	Free	20% or *
8704.3103		Each		\$1,700
8704.3104	- - - - 3 years and over but less than 5 years	No	Free	40% or *
8704.3105		Each		\$2,400
8704.3106	- - - - 5 years and over	No	Free	120% or *
8704.3109		Each		\$5,500
8704.32	- - g.v.w. exceeding 5 tonnes:			
	- - - g.v.w. not exceeding 10,500kg			
8704.3201	- - - - New	No	Free	20%
	- - - - Used motor vehicles			
8704.3202	- - - - - Less than 3 years	No	Free	40% or *
8704.3203		Each		\$7,500
8704.3204	- - - - - 3 years and over but less than 5 years	No	Free	80% or *
8704.3205		Each		\$10,500
8704.3206	- - - - - 5 years and over	No	Free	120% or *
8704.3207		Each		\$12,000

SCHEDULE 6

SECTION XVII, page 12

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
	- - - g.v.w. exceeding 10,500kg			
8704.3208	- - - - New	No	Free	20%
8704.3209	- - - - Used	No	Free	20%
8704.90	- Other:			
	- - g.v.w. not exceeding 5 tonnes			
8704.9001	- - - New	No	Free	Free
	- - - Used motor vehicles			
8704.9002	- - - - Less than 3 years	No	Free	20%
8704.9003		Each		or * \$1,700
8704.9004	- - - - 3 years and over but less than 5 years	No	Free	40%
8704.9005		Each		or * \$2,400
8704.9006	5 years and over	No	Free	120%
8704.9009		Each		or * \$5,800
	- - g.v.w. exceeding 5 tonnes			
	- - - g.v.w. not exceeding 10,500kg			
8704.9011	- - - - New	No	Free	20%
	- - - - Used motor vehicles			
8704.9012	- - - - - Less than 3 years	No	Free	40%
8704.9013		Each		or * \$7,500
8704.9014	- - - - - 3 years and over but less than 5 years	No	Free	80%
8704.9015		Each		or * \$10,500
8704.9016	5 years and over	No	Free	120%
8704.9017		Each		or * \$12,000
	- - - g.v.w. exceeding 10,500kg			

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
8704.9018	- - - - New	No	Free	20%
8704.9019	- - - - Used	No	Free	20%
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile work-shops, mobile radiological units):			
8705.1000	- Crane lorries	No	Free	10%
8705.2000	- Mobile drilling derricks	No	Free	10%
8705.3000	- Fire fighting vehicles	No	Free	Free
8705.4000	- Concrete - mixer lorries	No	Free	10%
8705.9000	- Other	No	Free	10%
8706.0000	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05	No	Free	30%
87.07	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05:			
8707.1000	- For the vehicles of heading 87.03	No	Free	30%
8707.9000	- Other	No	Free	20%
8708.0000	Parts and accessories of motor vehicles of headings Nos. 87.01 to 87.05	No	Free	20%
87.09	Works trucks, self-propelled, not fitted with fitting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles:			
	- Vehicles			

SCHEDULE 7

Section XVII, page 14

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
8709.1100	- - Electrical	No	Free	10%
8709.1900	- - Other	No	Free	10%
8709.9000	- Parts		Free	10%
8710.0000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	No	Free	10%
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side cars:			
8711.1000	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc	No	Free	10%
8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:			
8711.2011	- - Not exceeding 100cc	No	Free	25%
8711.2012	- - Exceeding 100cc but not exceeding 175cc	No	Free	40%
8711.2019	- - Other	No	Free	55%
8711.3000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc	No	Free	100%
8711.4000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	No	Free	125%
8711.5000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc	No	Free	150%
8711.9000	- Other	No	Free	20%

## Section XVII, page 15

Tariff Item	Description	Unit Qty	Duty Free	Import Levy
8712.0000	Bicycles and other cycles (including delivery tricycles), not motorised	No	Free	10%
8713.0000	Invalid carriages, whether or not motorised or other wise mechanically propelled	No	Free	Free
87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13			
8714.1000	- Of motorcycles (including mopeds)		Free	30%
8714.2000	- Of invalid carriages		Free	Free
8714.9000	- Other		Free	10%
8715.0000	Baby carriages and parts thereof		Free	10%
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:			
8716.1000	- Trailers and semi-trailers of the caravan type, for housing or camping	No	Free	10%
8716.2000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	No	Free	10%
8716.3100	- Other trailers and semi-trailers for	No	Free	10%
8716.4000	- Other trailers and semi-trailers	No	Free	10%
8716.8000	Other vehicles	No	Free	10%
8716.9000	Parts		Free	10%