

SECOND SCHEDULE

Section 10(3)(b)

Exempt importations

1. Passengers' baggage and personal effects admitted free of duty and import levy under references 85, 86 and 87 of the Customs Tariff Act 1980 and section 7 A of the Cook Islands Amendment Act 1981:
2. Goods admitted free of duty and import levy and entered into a Customs Controlled Area under the Customs Tariff Act 1980:
3. Containers containing goods, being ordinary trade containers for packing of goods; or
4. Goods imported:
 - (a) by or on behalf of any overseas government for its use in the Cook Islands whether in an office established by that overseas government or in any approved aid project; or
 - (b) by or on behalf of the United Nations, Pacific Forum Secretariat or the South Pacific Commission or any agency of those organizations for approved project in the Cook Islands; or
 - (c) for use in any approved aid project in the Cook Islands; or
 - (d) by or on behalf of the University of the South Pacific for use at its centre on Rarotonga; or
 - (e) by a non profit body as donation for use in any project in the Cook Islands; or
 - (f) by any religious organisation, for its own use or for a specific church activity or project in the Cook Islands (except motor vehicles and motor cycles); or
 - (g) by any organisation for use in public projects in the Cook Islands, being projects designed primarily for the benefit of a particular island, vaka or village community; or
 - (h) by any school for educational purposes in the Cook Islands; or
 - (i) by or on behalf of any person or organisation being uniforms or sporting equipment to be donated to any sporting group in the Cook Islands;
 - (j) by or on behalf of any person requiring life saving medical supplies.

History: No. 4 of the Second Schedule amended by No.20 of 1997 with application from 1 December 1997.
No 2 amended by No. 1 of 2014 with application from 1 April 2014.

5. Goods which the Collector is satisfied are:

- (a) bona fide gifts sent from abroad to persons in the Cook Islands, the value of which does not exceed \$100 in any one importation.
- (b) heirlooms;
- (c) trophies, prizes, medals and the like awarded to individuals and donated by persons resident abroad;
- (d) goods imported by an approved organisation, being gifts by persons resident abroad for the relief of victims of natural disasters;
- (e) goods temporarily imported under the Customs Act 1913, and any regulations made under that Act; and
- (f) goods imported by the Queen's Representative and entitled to be entered free of duty under the Customs Act 1913.

History: No. 5(a) of the Second Schedule amended by No.20 of 1997 with application from 1 December 1997. Clause 5 (a) amended by the VAT Amendment Act 2018

6. Goods imported on or before 31 December 2004 consisting of:

- (a) preparations of a kind used in animal feeding falling within heading 23.09 of the Cook Islands Customs Tariff and not being dog or cat food; or
- (b) fertilisers falling under Chapter 31 of the Cook Islands Customs Tariff.

History: No. 6 of the Second Schedule amended by substituting "30 June 2002" with "31 December 2004" by No.9 of 2002 with application from 1 December 2002.

7. Dead persons transported from overseas to the Cook Islands for burial, and headstones.

History: No. 7 of the Second Schedule inserted by No.20 of 1997 with application from 1 December 1997.