



Fact Sheet 1

RETURNING COOK ISLANDERS EXEMPTION FROM CUSTOMS DUTY AND TAXES CONCESSION REFERENCE 85.02

The Cook Islands Customs Service is committed to an international Customs' principle to provide concessions for household effects owned and used by residents relocating internationally.

The Ministry of Finance and Economic Management also has a longstanding policy to allow relief from import duties and taxes for household and other effects where the returning resident has resided outside of the Cook Islands for more than 36 months (3 years).

If you meet the requirements of concession 85.02 duties **and** taxes will not apply to your household goods and personal effects.

Who is entitled to apply for an exemption under this concession?

If you are a Cook Islander, aged 18 years and over, who has been away from the Cook Islands for a minimum of 36 months (3 years) and are returning to take up work or live in the Cook Islands again for a minimum of 3 years then you **are** entitled to the concession.

Note: that occasional visits back to the Cook Islands during the 3 year period you resided overseas may not disqualify you from using the concession (for example you travelled to the Cook Islands for a holiday or funeral).

The goods must be imported by you and cannot be imported by another party.

What documents must I provide when applying for the concession?

- A. Passport
- B. Birth Certificate.
- C. Cook Island Immigration Endorsement Stamp
- D. Proof or a declaration from a Recognized Statutory Person* or other overseas body** to confirm you permanently lived outside of the Cook Islands for 36 months (3 years) or more, prior to returning.
- E. Proof or a declaration of taking up residence in the Cook Islands for 3 years or more.
- F. A full list of goods and their values as well as receipts for high value items.

* for example a Justice of the Peace ** for example an employer

What am I allowed to import under this concession?

Any goods that you have personally owned and used overseas prior to returning to the Cook Islands.

This includes tools of trade; as well as building materials or supplies owned by you that are to be used to build your place of residence in the Cook Islands.

Note: Gifts being sent to you in the Cooks Islands from overseas are not covered by this concession.

What are the Restrictions?

1. You may only bring in one of each: Motor Vehicle, Motorcycle, Aircraft or Sea Craft that you have personally owned and used.
You must get written approval from the Cook Islands Police Commissioner prior to the importation of any left-hand drive vehicles.

2. A permit is required if you want to import ammunition, firearms, parts and any accessories. This must be obtained from the Cook Islands Police Commissioner prior to importation.
3. Alcohol, tobacco products and any other goods that attract an excise duty are not included in the concession.
4. Commercial or business goods are not covered by the concession

What if I can't meet all of the requirements for the concession?

If you don't meet some or all of the requirements of the concession, then duty and taxes may be payable on some or all of your items.

Please contact Customs prior to shipping (or arranging for shipment) any goods you are unsure about.

Are there any conditions that I have to follow once the concession is approved?

1. All goods imported under this concession must remain in your possession for a minimum of **two (2)** years.
2. You must not: rent, sell, change ownership, use for business purposes, giveaway or otherwise dispose of them during this time.
Please contact Customs if you do want to undertake one of these actions
3. Goods must be accounted for when requested by a Customs Officer during the 2 year period.

How long do I have to import my unaccompanied personal effects?

You have one year's grace period, commencing from the date you returned (first arrived) to take up residence in the Cook Islands. These goods **must** have been owned and used by you **prior** to the date of this first arrival.

This arrival date may be affected if you are a regular visitor to the Cook Islands. If you are unsure what dates might apply to you please contact Customs prior to shipping any goods.

What happens after the one year period expires?

If you have not imported all your goods within the one year period then Duty and VAT may apply to the goods.

Please contact Customs prior to the end of the one year period if this situation is likely to apply to you.

How do I go about clearing my goods?

Customs policy is that you must use a Customs Broker to clear your effects.

They will require the documents listed previously and they will get you to sign a declaration stating that the list of goods and values you have supplied are true and correct.

Penalties or prosecution may apply if you produce incorrect or false documents or have claimed the concession knowing that it doesn't apply to you.

List of Customs brokers as at March 2021

1. Kauvai Customs Agency: +68222114
2. Hawaii Pacific Maritime Cook Islands Limited: +68227185
3. Rarotonga Freight Services Limited: +68223361
4. Rarotonga Customs Services Limited: +68255817

If you are still unsure about the application process, contact Customs in Avarua on 29510 or email us at customs.info@cookislands.gov.ck