



Customs Tariff (Concessions) Order 2013

Sir Frederick Goodwin, KBE

Goodwin KBE
Queen's Representative

Order in Executive Council

At Avarua, Rarotonga this

25th day of *June*

2013

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

The Tariff

PART II: Concessions

Order

- 1 **Title**
This order is the Customs Tariff (Concessions) Order 2013.
- 2 **Commencement**
This order comes into force on 1 January 2014.
- 3 **Principal Act amended**
This order amends—
 - (a) the Schedule of the principal Act by deleting Part II of the first Schedule in the principal Act and substitute it with the attached Schedule.

**SCHEDULE
The Tariff**

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; (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; (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

Customs Tariff (Concessions) Order 2013

Reference Number	Description	Normal Tariff
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
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

Customs Tariff (Concessions) Order 2013

Reference Number	Description	Normal Tariff
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
IMPORT BY A CHURCH		
Explanatory Notes		
Church means an organization approved and registered with the Ministry of Justice of the Cook Islands.		
<ul style="list-style-type: none"> (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 altar 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

Customs Tariff (Concessions) Order 2013

Reference Number	Description	Normal Tariff
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
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 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

Customs Tariff (Concessions) Order 2013

Reference Number	Description	Normal Tariff
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
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 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.	

Customs Tariff (Concessions) Order 2013

Reference Number	Description	Normal Tariff
	<p>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.</p> <p>Time period allowed import passenger's baggage and personal effects under this provision:</p> <p>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 Tariff.</p> <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 Police before the importation of a left-hand-drive motor vehicle.</p> <p>(ii) Import of intoxicating liquor of any kind by any passenger as unaccompanied effects is restricted to a reasonable amount as determined by the Comptroller. Any intoxicating liquor imported by a passenger as unaccompanied effects will be subject to import duty.</p> <p>(iii) Import of arms, ammunitions, parts and accessories falling in Chapter 93 of the Customs Tariff by any passenger as unaccompanied effects is restricted. A permit to import these items MUST 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 three years -</p> <p>Unaccompanied baggage and effects owned and used by the passenger who is 18 years or older in respect the Comptroller of Customs is satisfied the passenger has arrived and have met the following requirements (i) to (iv) hereunder;</p>	Free

Customs Tariff (Concessions) Order 2013

Reference Number	Description	Normal Tariff
	<ul style="list-style-type: none"> (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 (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 at least three years; and (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 (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>Where the passenger fall shorts to provide proof to any of the individual mentioned above the customs duty is assessed, charged and collected at the rates specified in Part I of the Customs Tariff and of 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>	
	<ul style="list-style-type: none"> (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 (ii) The passenger is able to provide proof from a recognised statutory person knowing the passenger to have been living in the last residence overseas for three years or more from the date of the passenger's departure for the Cook Islands ; and 	

Customs Tariff (Concessions) Order 2013

Reference Number	Description	Normal Tariff
	<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> <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 fall short to provide proof to any of the individual clause mentioned above the customs duty is assessed, charged and collected at the rates specified in Part I of the Customs Tariff and to the Value Added Tax Act 1997.</p>	
85.03	<p>Imported by a Non-Cook Islander or a Cook Islander who has not been living overseas for three years -</p>	<p>The rates of duty applicable to the goods as set out in Part I of the Tariff</p>
	<p>The passenger is 18 years or older in respect 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>	
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 \$750.00 in total value (ii) Exceed \$750 in total value on the excess over \$750</p>	<p>Free The rates of duty applicable to the goods as set out in Part I of the Tariff</p>

Customs Tariff (Concessions) Order 2013

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 other outer islands of the Cook Islands	Free
	(c) Sea freighted to Rarotonga	50%
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 Tariff
102	Imported by Te Aponga Uira automotive diesel	Free
103	Imported automotive diesel / fuel by Cook Islands Investment Corporation on behalf of Aitutaki Power Supply for the use only by Aitutaki Power Supply.	Free



 Clerk of the Executive Council

Customs Tariff (Concessions) Order 2013

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

This Order was made on the 25th day of June 2013.

