

XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques.

NOTES—

1. This Chapter does not cover:
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
2. For the purposes of heading 97.02, the expression “original engravings, prints and lithographs” means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Tariff.
(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of 4906 and other than handpainted or hand-decorated manufactured articles; collages and similar decorative plaques		
9701.10.00	. .	– Paintings, drawings and pastels	Free	Free
9701.90.00	. .	– Other	Free	Free
97.02		Original engravings, prints and lithographs		
9702.00.00	. .		Free	Free
97.03		Original sculptures and statuary, in any material		
9703.00.00	. .		Free	Free
97.04		Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07		
9704.00.00	. .		Free	Free
97.05		Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest		
9705.00.00	. .		Free	Free
97.06		Antiques of an age exceeding one hundred years		
9706.00.00	. .		Free	Free

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Chapter 98

Miscellaneous Cook Islands Provisions

COOK ISLANDS NOTES:

1. The expression 'Part II' is in reference to the Part II Concessions, which is found in the second part of this document. Refer to the Part II Concessions for further explanatory notes.
2. Headings 98.02 and Tariff item 9804.20.30 does not cover:
 - a. Motor vehicles of headings 87.02 to 87.10, including motor cycles of 87.11
 - b. Alcoholic beverages of headings 2203 to 2208 without approval to import.
 - c. Tobacco and tobacco products of chapter 24.
 - d. Aircraft of Chapter 88.
 - e. Ships and small ships of Chapter 89.
 - f. Any merchandise, goods intended for sale, or for a gift or exchange. This will be classified under the appropriate tariff items of Chapters 1 to 97.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
98.01		Goods subject to diplomatic privileges/immunities:		
9801.10.00	. .	– Personal and household effects of officials in the services of overseas governments accredited diplomatic representatives	Free	Free
9801.20.00	. .	– Goods imported 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.	Free	Free
98.02		Household or other effects (excluding aircraft, ships, small ships and motor vehicles (including motorcycles), alcoholic beverages, tobacco products or any goods subject to excise duty specified under the Act) that are not intended for any other person, or for gift, sale, or exchange.		
9802.10.00	. .	– Household and other effects imported by Non Cook Islander who has lived overseas for three years or more prior to their arrival in the Cook Islands and has arrived to take up work or live for three years or more (as defined in concession reference number 85.01 in Part II).	Free	Free
9802.20.00	. .	– Household and other effects imported by a Cook Islander who has lived overseas for three years or more prior to their arrival in the Cook Islands and has arrived to take up work or live for three years or more (as defined in concession reference number 85.02 in Part II).	Free	Free
9802.30.00	. .	– Personal and household effects imported by any other persons (not fitting the descriptions of reference 85 of Part II) who has personally owned and used prior to his or her date of departure to the Cook Islands.	Free	Free
98.03		Books, publications, periodicals and magazines of any value.		
9803.10		– – Passports		
9803.10.10	No.	– – – New	Free	Free
9803.10.20	No.	– – – Used	Free	Free
9803.20		– – Other printed matter		
9803.20.10	. .	– – – Personal documentation	Free	Free
9803.20.20	. .	– – – Business printed matter	Free	Free
98.04		Dead body and personal effect of the deceased		
9804.10.00	No.	– Dead Body	Free	Free
9804.20		– Other		
		– – Headstones		
9804.20.10	No.	– – – Complete and ready for unveiling	Free	Free
9804.20.20	No.	– – – Incomplete headstone	Free	Free
9804.20.30	kg	– – Personal effects (excluding merchandise, motor vehicles (including motorcycles) alcoholic beverages and tobacco products) of persons resident in Cook Islands who have died abroad.	Free	Free
98.05		Approved Projects		
9805.10.00	. .	– Goods required under agreements of technical assistance entered into by the Government of Cook Islands or any approved project.	Free	Free
9805.20.00	. .	– Goods imported or on behalf of the United Nation; Pacific Forum Secretariat or South Pacific Commission for approved projects in the Cook Islands	Free	Free
9805.30.00	. .	– Goods imported for use in any approved aid project in the Cook Islands	Free	Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
		Approved Projects, etc. –continued.		
9805.40.00	. .	– Goods imported by a non-profit body as donation for use in any project in the Cook Islands	Free	Free
9805.50.00	. .	– Goods imported 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	Free	Free
98.06		Goods imported by a Church		
9806.10.00	. .	– Chattels, equipment alter wine, alter bread, alter bread and altar wines imported for administering the Sacrament Building materials, plumbing goods, electrical goods furniture and accessories for the purpose of building, renovating, school building, church meeting house and church accommodation (as defined in the explanatory notes in Part II).	Free	Free
9806.20.00	. .	– Building materials, plumbing goods, electrical goods, furniture and accessories imported by a Church for the purpose of building or renovating a church, school building, church meeting house or church accommodation (as defined in the explanatory notes in Part II).	Free	Free
9806.30.00	. .	– 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		
98.07		Relief Goods		
9807.10.00	. .	– Donated goods (except electronic entertainment goods television stereo, ships, aircraft motor cycles and motor vehicle), imported within one year from the date of a natural disaster sent to an approved organization from overseas for the relief of victims.	Free	Free
98.08		Goods imported on behalf of the Red Cross		
9808.10.00	. .	– Goods (except electronic entertainment goods television stereo, ships, aircraft, motor cycles and motor vehicle, office goods, stationery and other supplies for use in head office) imported by or for the Cook Islands Red Cross Being donated form any person or organization overseas for the relief of victims of natural disaster including goods for outer islands required for emergency standby	Free	Free
98.09		Goods imported by or on behalf of the University; Goods imported by any		
9809.10.00	. .	– Goods imported by or on behalf of the University of the South Pacific for use in its Centre in Rarotonga	Free	Free
9809.20.00	. .	– Goods imported by any school for educational purposes in the Cook Islands	Free	Free
98.10		Commodities not specified according to kind		
9810.10.00	. .	– Goods imported 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	Free	Free
9810.20.00	. .	– Goods imported by or on behalf of any person requiring lifesaving medical supplies.	Free	Free
9810.30.00	. .	– heirlooms;	Free	Free
9810.40.00	. .	– trophies, prizes, medals and the like awarded to individuals and donated by persons resident abroad;	Free	Free

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