



Te Mana Arai O Te Kuki Airani

COOK ISLANDS CUSTOMS SERVICE

FACT SHEET 2

ARRIVAL OF MARINE CRAFT INTO THE COOK ISLANDS

This fact sheet explains how Customs and Immigration entry procedures for marine craft arriving in the Cook Islands can be streamlined with some early preparations on your part. The following information will assist you to prepare for and comply with Cook Islands border entry requirements.

WARNING: Failure to comply with Cook Islands Customs laws may result in prosecution and the detention/seizure of your marine craft

Summary of entry requirements for marine craft arriving in the Cook Islands

The Cook Islands Customs Service ('Customs') welcomes owners of international marine craft to the Cook Islands.

To meet Cook Islands entry requirements relating to marine craft you must:

- Undergo immigration clearance;
- Provide Advance Notice of Arrival to Customs at least 48 hours prior to your intended time of arrival in our territorial waters (12 nautical miles measured seaward from the low water mark or harbour entrance);
- Report directly to a Customs port of entry;
- Fly the international Q-Flag once you have entered Cook Islands territorial waters; and
- Complete required Customs entry documentation in a timely and accurate manner.

What are the Immigration requirements for persons arriving in the Cook Islands aboard a marine craft?

Customs will provide immigration and emigration services on arrival and departure from the Cook Islands.

The leaflet titled *Visitors Arriving by Marine Craft* detail the general immigration requirements for owners of marine craft travelling to the Cook Islands

together with contact details for immigration offices offshore.

If you are unable to communicate with one of our offices, you can call The following after hour immigration phone numbers:

- +682 55050
- +682 55532
- +682 55761

What information do I need to provide on the Advance Notice of Arrival?

Cook Islands legislation requires the master of all marine craft en-route to the Cook Islands to provide certain information at least 48 hours prior to the craft's expected arrival time in the Cook Islands territorial waters (marine craft arrive in the Cook Islands when they enter the 12 nautical mile mark, measured seaward from the low water mark or harbour entrance on any island).

The required information includes:

- Details of the craft;
- Estimated date and time of arrival of the craft;
- The Customs port of entry at which the craft will arrive;
- Details of all crew and passengers onboard the craft;
- The name of the originating port and subsequent ports visited en-route to the Cook Islands; and
- The next intended overseas port and each port in the Cook Islands the

craft will visit including the estimated date of arrival at each port.

Additional information is required by craft that are carrying cargo.

This information must be provided by using Customs form CICS 029 or CICS 030 and submitting it by:

- Facsimile to +682 29465; or
- Email to: customs.craft@cookislands.gov.ck

Note: Failure to provide an Advance Notice of Arrival is a criminal offence punishable by a term of imprisonment not exceeding 2 years or a \$100,000 fine. Customs may also elect to seize/detain your vessel pending prosecution.

Where are the Customs ports of entry?

All marine craft arriving in the Cook Islands from overseas must first report at a nominated Customs port of entry. These are located at:

- **Avarua**, Rarotonga
- **Avatiu**, Rarotonga
- **Arutanga**, Aitutaki
- **Akaiami Sea Landing**, Aitutaki
- **Taunganui**, Atiu
- **Omoka**, Penrhyn
- **Yato**, Pukapuka
- **Tauhunu**, Manihiki
- **Tukao**, Manihiki

Marine craft intending to arrive at a non-Customs port (including Suvarrow Island)

must first obtain authorisation from the Comptroller of Customs. To obtain this authorisation, you must submit an application using CICS Form 027 by:

- Facsimile to +682 29465; or
- Email to customs.craft@cookislands.gov.ck

Note: Failure to arrive at a nominated Customs port of entry without authorisation is a criminal offence punishable by a term of imprisonment not exceeding 2 years or a penalty of \$100,000. Customs may also elect to seize/detain your vessel pending prosecution.

Once your marine craft has arrived at a Customs port of entry you will be met by Customs/MA - Bio-security/Health officers.

- With the exception of an emergency situation **all persons and goods** must remain on board the craft until it has been cleared by Customs; and
- **All persons** in charge of a craft that arrives at a place other than a Customs port must immediately report to a Customs or Police officer and **all remaining passengers** must remain on board the craft has been cleared.

Other documentation required on arrival in the Cook Islands

Customs legislation requires the person in charge of a marine craft arriving in the Cook Islands to complete the following arrival documentation (in addition to the Advance Notice of Arrival):

- Inward Report (CICS Form 36 – Ships and boats other than small craft/ CICS Form 38 – Small craft);
- Import entry documentation including Temporary Import Entry ('TIE') for Yachts and Small Vessels;
- Cook Islands passenger arrival card for each person on board including children (note – for ships and boats other than small craft: if the craft is entering the Cook Islands for less than 24 hours the crew do not need to complete an arrival card. The master/person in charge of the craft will, however, need to provide a crew list to Customs);
- Valid passport for each person on board;

- Border Cash Report (cash in excess of NZD10,000) must be declared on this form;
- Details of last port clearance; and
- MAF Master Declaration.

Further information regarding the arrival of marine craft into the Cook Islands is available on our website www.mfem.gov.ck/customs

What is a Temporary Import Entry ('TIE') for yachts and small craft?

Customs accounts for goods imported into and exported from our country in a number of different ways. A Temporary Import Entry ('TIE') is a simplified method of accounting for goods that are intended to remain in the Cook Islands for 12 months or less and will not permanently enter home consumption.

Does my vessel qualify for a TIE?

Your vessel may qualify for a TIE if:

- You are a permanent resident of a country other than the Cook Islands;
- You have arrived in the Cook Islands for a temporary visit of up to 12 months;
- Your vessel is not to be sold or offered for sale in the Cook Islands; and
- Your vessel is not be used in a commercial capacity for hire, the transport of cargo or the carriage of passengers for reward while in the Cook Islands.

What does the simplified temporary entry process mean for me?

Yachts and small craft are ordinarily subject to Customs duties on importation including Value Added Tax ('VAT'). If you qualify for a TIE you will not be required to pay Customs duties on arrival in the Cook Islands.

How do I get a Temporary Import Entry (TIE)?

When you arrive in the Cook Islands a Customs officer will assist you at the port of arrival to complete the arrival formalities for your craft and all people on board. These formalities include immigration craft entry papers and, where applicable, the TIE.

Note: Your craft must remain in a Customs Controlled Area (CCA) at the port in which the vessel entered until the

TIE has been granted or, alternatively, Customs duties have been paid.

What is involved in completing the simplified temporary entry?

On arrival, you will be required to complete a form titled "Import Entry (Temporary) For Yachts and Small Vessels".

This form serves as security that Customs accepts in lieu of money to secure (cover) the Customs duties that would otherwise be payable.

As part of the form, you are required to make a declaration undertaking to comply with certain conditions while the vessel remains in the Cook Islands. These conditions include:

- That the craft will not be sold or offered for sale or otherwise disposed of;
- The craft will not be used for commercial purposes;
- That the Customs duty payable on the goods will be paid if the importer fails to comply with the declaration; and
- That the importer will advise Customs of its intention to export the vessel no later than 6 hours prior to the time of departure.

This declaration is legally binding and there are serious consequences if you fail to comply with the relevant conditions (see below).

What happens if I fail to comply with the conditions of my TIE?

If you fail to comply with the conditions of your TIE you are legally bound to pay the Customs duty owed on the craft. In addition, the craft may be forfeited to the Crown, seized and sold/disposed.

Note: The sale or exchange of unaccustomed goods (i.e., goods on which duty is due and payable but has not been paid) is a criminal offence punishable by a term of imprisonment not exceeding 2 years or a fine not exceeding \$300,000.

What do I do with my copy of the TIE form?

You are expected to retain the yellow copy of the TIE form while in the Cook

Islands and it must be presented to the Customs officer on departure.

While you are in the Cook Islands you may be eligible to purchase certain goods without having to pay Value Added Tax ('VAT'). You need to record the details of any purchases made while in the Cook Islands that are VAT-free on the reverse side of the yellow copy of the TIE form. It is not sufficient that the supplier of the goods merely takes a copy of your TIE form.

If at a later date the vessel is entered permanently into the Cook Islands, the yellow copy must be surrendered to a Customs officer at the time the paperwork is processed.

What if I do not qualify for temporary entry?

If you do not qualify for a TIE you will be required to pay Customs duty on the craft. The Customs officer on arrival will work out the most appropriate method for entering your craft.

What length of time is a TIE granted for my vessel on arrival?

Customs can grant a TIE for up to 12 months. If a TIE is granted for a lesser amount of time, Customs will arrange a review date during your visit so you can discuss matters with Customs. It is important that you keep in touch with Customs during your stay and advise us early if you want to request an extension on your TIE.

Can my TIE be extended beyond a 12 month period?

Only in very limited circumstances. Customs will consider these requests on a case-by-case basis. If Customs agrees to extend the TIE you will be required to sign a further declaration and will likely be required to pay a security to cover the Customs duties that would be payable if the vessel was permanently imported into the Cook Islands.

What if I decide to keep the vessel permanently in the Cook Islands, sell it or use it for commercial purposes?

You will be required to pay Customs duties. Please note that if you decide to sell/dispose of the vessel or use it for commercial purposes you will need to pay Customs duties first. Failure to do so

is a criminal offence and may result in your vessel being forfeited to the Crown, seized and sold/disposed.

How soon before my current TIE expires should I contact Customs for an extension?

You will need to contact Customs to discuss the possibility of an extension. We advise against leaving this until the last minute as the process can take some time. You can call our main office in Rarotonga on 29365/29366 or:

- Email us at customs craft@cookislands.gov.ck
- Or contact a Customs officer at your nearest port.

Am I able to have multiple visits to and from the Cook Islands and still qualify for the simplified temporary import entry?

Yes, over the years we have seen many yachts and small craft return to enjoy the Cook Islands.

Further information

Information about duty free allowances and prohibited/restricted imports:

A list of duty free allowances (concessions) and prohibited and restricted imports is included in the *Advise to Travelers brochure* provided by the Customs officer on arrival.

Te Mihiara Arai O Te Kuki Airani