



Te Mana Arai O Te Kuki Airani

FACT SHEET 1

CONCESSION REFERENCES 85.01 & 85.02 APPLICATIONS FOR EXEMPTION FROM CUSTOMS DUTY FOR NON COOK ISLANDERS AND RETURNING COOK ISLANDERS

Unaccompanied personal effects imported into the Cook Islands under concession references 85.01 or 85.02 are free from Import Duty and Import VAT.

This fact sheet explains how to apply for an exemption under concession references 85.01 and 85.02.

The following information will assist you to comply with the Cook Islands Customs Service's application requirements, and will also outline the steps that need to be taken by you to complete an application correctly.

WARNING: Failure to comply with the Cook Islands Customs Service's requirements may result in your application being declined or not being processed.

Who is entitled to apply for an exemption under concession reference 85.01 (Non-Cook Islander)?

This concession applies to non- Cook Islanders over the age of 18 who have lived overseas for three years or more prior to their arrival in the Cook Islands and have arrived to take up work or to live for three years or more.

Who is entitled to apply for an exemption under concession reference 85.02 (Returning Cook Islander)?

This concession applies to Cook Islanders over the age of 18 who have lived overseas for three years or more prior to their arrival in the Cook Islands and have arrived to take up work or to live permanently for three years or more.

What goods do concession references 85.01 (Non-Cook Islander) or 85.02 apply to (Returning Cook Islander)?

Ref 85.01:

Unaccompanied personal effects owned and used by the passenger including household effects, tools of trade, right hand drive motor vehicles,

motorcycles and ships. The concession does not include tobacco products or alcohol.

Ref 85.02:

Unaccompanied personal effects owned by the passenger including household effects, tools of trade, right hand drive motor vehicles, motorcycles, ships and building supplies/materials imported to build the passenger's place of residence. The concession does not include tobacco products or alcohol.

What requirements must I meet when applying for an exemption under concession references 85.01 (Non-Cook Islander) or 85.02 (Returning Cook Islander)?

You **must meet all** of the following requirements

Ref 85.01:

- A. Provide proof from a recognised statutory person of having lived overseas for three years or more prior to your departure to the Cook Islands; and
- B. Provide proof under the Cook Islands Entry, Residence and Departure Act 1971/72 that you have arrived to take-up work or to take-up residence in the Cook Islands for at least three years; and
- C. Provide proof of ownership and of having used the unaccompanied personal effects for one

year or more prior to your departure to the Cook Islands.

Ref 85.02:

- A. Provide proof that you are a Cook Islander under the Cook Islands Entry, Residence and Departure Act 1971/72; and
- B. Provide proof from a recognised statutory person that you have been resident overseas for three years or more prior to your departure to the Cook Islands; and
- C. Provide proof to have arrived to work or take-up residence for three years or more in the Cook Islands; and
- D. Provide proof of ownership of the unaccompanied personal effects.

What if I can't meet all of the requirements for concession references 85.01 (Non Cook Islander) or 85.02 (Returning Cook Islander)?

If the passenger fails to satisfy the Comptroller of Customs in relation to any of the requirements stated above, duty on the baggage, household or other effects, tools of trade and building supplies or materials will be assessed at the rates in Part 1 of the Tariff.

How do I apply?

In order to apply for concession references 85.01 or 85.02 you must prepare all of the required documents (see below) and submit copies to the Cook Islands Customs Service along with completed CICS Forms 60, 60A, 63 and 64 (if applicable).

Applications will not be processed until **all the required documents** are submitted to Customs.

What are the required documents that I need to provide to support my application?

Ref 85.01:

- ✓ Completed CICS Forms 60 and 60A, 63 and 64 (if applicable);
- ✓ Copies of passports of all those listed on CICS Form 60 and 60A;
- ✓ Copies of work permits issued by Cook Islands Immigration (if applicable);
- ✓ Employment contract (if applicable);
- ✓ Statutory declaration from a recognised person of having lived overseas for three years prior to your departure to the Cook Islands;
- ✓ Complete list of baggage/shipment contents;

- ✓ Airway bill, bill of lading or arrival notice;
- ✓ Receipts for all unaccompanied personal effects listed in CICS Form 60;
- ✓ Ownership and registration papers for a motor vehicle being imported (if applicable);
- ✓ Letter of authorisation from the owner/importer if the unaccompanied personal effects are being declared on their behalf; and
- ✓ Any relevant approvals/ import permits for unaccompanied personal effects that are listed as prohibited or restricted on CICS Form 60.

Reference 85.02:

- ✓ Completed CICS Forms 60, 60A, 63 and 64 (if applicable);
- ✓ Copies of passports of all those listed on CICS Forms 60 and 60A;
- ✓ Copy of birth certificate or Cook Island endorsement stamp to act as proof of being a Cook Islander;
- ✓ Statutory declaration from a recognised person of having lived overseas for three years or more prior to your departure to the Cook Islands;
- ✓ Statutory declaration from a recognised person to prove that you have arrived to work or take-up residence for three years or more in the Cook Islands;
- ✓ Receipts for all new unaccompanied personal effects;
- ✓ Letter of authorisation from the owner/importer if the unaccompanied personal effects are being declared on their behalf; and
- ✓ Any relevant approvals/import permits for unaccompanied personal effects that are listed as prohibited or restricted on CICS Form 60.

What is a statutory declaration from a recognised person?

A statutory declaration is a declaration made by a recognised person to confirm that you have been residing outside of the Cook Islands for more than three years, or that you have arrived in the Cook Islands to take up work or live for three years or more.

The following persons are considered recognised persons by the Cook Islands Customs Service:

- ✓ Lawyer
- ✓ Church Minister
- ✓ Member of Parliament
- ✓ Head of Ministry
- ✓ Court Registrar
- ✓ Justice of the Peace
- ✓ Judge
- ✓ Former employer

NOTE: The recognised person needs to have known you for at least 2 years.

What happens if my application is approved?

Approval for concession references 85.01 or 85.02 will allow you to import your unaccompanied personal effects free of Import Duty and Import VAT (Value Added Tax). If your application is not approved then you will be required to pay 15% VAT on the CIF (Cost insurance and Freight) value your unaccompanied personal effects.

In addition, certain unaccompanied personal effects (for example, motor vehicles) will attract Import Duty as determined by the Customs Tariff Act 2012.

What are the conditions that I must comply with if my application is approved?

1. The unaccompanied personal effects must remain in your possession for 3 years following importation;
2. You must not rent, sell, change ownership, use in business, giveaway or dispose of the unaccompanied personal effects without first obtaining written consent from the Cook Islands Customs Service; and
3. You must account for the unaccompanied personal effects at any time following importation at the request of a Customs Officer.

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

One year commencing from the date you first arrived to take up residence in the Cook Islands or the date your first consignment of unaccompanied personal effects arrives in the Cook Islands (whichever happens first).

What happens after the one year period expires?

Once the one year period expires any unaccompanied personal effects imported will attract full import VAT/Duty.

What are the import restrictions?

1. The importation of a motor cycle, motor vehicle, aircraft or ship is limited to one unit each. Any unit in excess of this will attract full Import VAT/Duty;

2. The importation of a left-hand drive motor vehicle as an unaccompanied personal effect is restricted. Written approval must be obtained from the Minister of Transport prior the importation of the vehicle;
3. The importation of a vehicle that is ten years old and over as an unaccompanied personal effect is restricted. A permit to import a vehicle 10 years and over must be obtained from National Environment Services prior to the importation of the vehicle;
4. Alcohol and tobacco products cannot be imported as unaccompanied personal effects. It is an offence to import alcohol as unaccompanied personal effects without first obtaining a license from the Cook Islands Customs Service; and
5. The importation of arms, ammunitions, parts and accessories falling under Chapter 93 and Heading 87.10 of the Customs Tariff Act 2012 as unaccompanied personal effects is restricted. A permit to import these items MUST be obtained from the Commissioner of Police prior to the importation of these items.

Are you still unsure?

If you are still unsure about the application process contact a Customs Officer at our main office on 29365/29366 or email us at customs.info@cookislands.gov.ck