

This part may be sighted Part 2 Concessions and shall be deemed part of and read with the Cook Islands Customs Tariff Act 2012.

PART 2
CONCESSIONS

NOTES—

1. In accordance with section 12 of the Customs Tariff Act 2012, the Minister may from time to time, in the Minister's discretion, and in accordance with this Part, approve in respect of the entry of goods falling within any of the classes or in any of the circumstances specified in this Part, the appropriate rate of duty or exemption specified in this Part.
2. In approving, in respect of the entry of goods, the appropriate rate of duty or exemption specified, the Minister may further prescribe the purpose and the conditions under which the approval is given, the period of approval, and to whom the approval is to be given.
3. In all cases goods must be entered under the item in which they are classified in Part 1 of the Tariff.

Reference Number	Description	Normal Tariff
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	15c per litre
	(2) For use on other outer islands of the Cook Islands.	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	15c per litre
	(2) For use on other outer islands of the Cook Islands.	Free
	Articles and materials for export:	
13	Articles and materials imported into a Customs controlled area that are suited for, and are to be used in, the fabrication or packaging of goods primarily for export.	Free
14	Raw materials or semi-manufactured products imported into a Customs controlled area to be processed primarily for export.	Free
15	Articles and materials imported into a Customs controlled area to be used in the manufacture of television aerials for export.	Free
	Long-line fishing boats and operational equipment/accessories:	
16	Imported long-line fishing boat licensed in the Cook Islands.	Free
17	Imported machinery, equipment and accessories including diesel for use onboard a long-line fishing boat licensed in the Cook Islands.	Free
18	Reserved.	Free
	Approved public projects:	
19	Plant machinery, machinery, equipment and other goods imported for the purpose of constructing and establishing public projects approved by Government and financed wholly or principally by any overseas government, agency or donor.	Free
	Goods for educational, scientific or cultural purposes:	
21	Goods imported by a registered institution in the Cook Islands classed in Annex B, C and D to the UNESCO Convention for education, scientific or cultural uses.	Free
22	Education materials imported by the Rarotonga campus of the University of the South Pacific for use in local or distance learning. Does not include motorcycles and motor vehicles.	Free
23	Education materials imported by any registered institution in the Cook Islands for adult learning.	Free

Reference Number	Description	Normal Tariff
Relief goods:		
26	Donated goods imported within one year from the date of a natural disaster and sent to an approved organisation from overseas for the relief of victims. Does not include electronic entertainment goods, televisions, stereos, ships, aircraft, motorcycles or motor vehicles.	Free
27	Goods imported by or for the Cook Islands Red Cross being donated from any persons or organisations overseas for the relief of victims of natural disasters, including goods for outer islands required for emergency standby. Does not include electronic entertainment goods, televisions, stereos, ships, aircraft, motorcycles or office goods, stationery and other supplies for use in head offices.	Free
Life saving apparatus and medical supplies:		
28	Life saving apparatus and medical supplies imported for patients undergoing medical treatments.	Free
Heirlooms and awards:		
30	Imported heirlooms.	Free
35	Imported trophies, prizes, flags, medals, medallions, badges and other decorations awarded or to be awarded to individuals including those donated by persons resident abroad.	Free
Goods imported by a Church:		
Explanatory Notes—		
“Church” means an organisation approved and registered with the Ministry of Justice of the Cook Islands. The Head of a Church must obtain the written approval of the Comptroller of Customs before importing goods to which this concession applies. A formal letter requesting approval is to be delivered to the Comptroller of Customs explaining the intended use of the goods, the Church district or island where the goods will be delivered and the value of the goods.		
40	Chattels, equipment and materials imported by a Church including alter wines and altar bread for church use, mass, prayers, education and meetings of the Church. Does not include food of any kind, outdoor mechanical machinery, tools, power tools, motor vehicles, motorcycles, boats or aircraft.	Free
41	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.	Free
Goods imported by certain organisations:		
43	Goods donated by any charitable persons or organisations overseas that are imported by an organisation registered in the Cook Islands. The goods must be of a kind suited for use in the furtherance of the commonly accepted objectives of such registered organisations supporting government public objectives. Does not include goods made by prisoners.	Free
45	Goods imported by any registered organisations in the Cook Islands for use in approved public projects designed primarily for the benefit of a particular village, community, vaka or island.	Free
Works of art:		
48	Works of art and other articles imported by any registered Art Association in the Cook Islands for exhibition in public places, public museums or institutions and public parks. Does not include goods that are for sale, exchange or gift.	Free
Ships, motorcycles and motor vehicles:		
52	Ships imported into the Cook Islands.	Free
53	Motor cycles and motor vehicles less than ten years old imported by or for the Cook Islands Government.	Free

Reference Number	Description	Normal Tariff
54	Motor cycles and motor vehicles ten years and older imported by or for the Cook Islands Government.	The rates of duty in Part 1 of the Tariff
55	Imported motor cycles and motor vehicles less than ten years old and powered by solar energy or solar battery or powered by battery charge on a standard power grid.	Free
56	Imported motor cycles and motor vehicles ten years and older and powered by solar energy or solar battery or powered by battery charge on a standard power grid.	The rates of duty in Part 1 of the Tariff
Trade containers, casks, drums and pallets:		
57	Returned empty trade containers identified as such to the satisfaction of the Comptroller of Customs.	Free
58	Casks or drums of sheet or plate iron, steel or aluminum of a kind commonly used to carry liquid or petroleum products that are empty on importation and have a carrying capacity of 180 litres or more.	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 Bio Security Act 2008 for re-export.	Free
Goods subject to diplomatic privileges/immunities:		
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
Machinery and motor vehicles subject to order or approval:		
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 and older in respect of which an approval is granted by the Business Trade and Investment Board.	\$2,000 each unit
Machinery and equipment for projects approved under the NZ Foreign Aid Scheme:		
78	Plant machinery, machinery, equipment and other goods, being goods imported for the purpose of constructing, establishing or completing projects approved by the New Zealand High Commission as projects approved for payment under the New Zealand Government Foreign Aid Scheme.	Free
Goods with a total value of \$100 or less		
Explanatory Notes—		
80	This concession applies to goods imported into the Cook Islands on a once-off basis by post, sea or air freight. Imported goods with a total value in excess of \$100.00 will be assessed for duty on their total value. This concession does not apply to alcoholic beverages, tobacco products or any other goods that are subject to excise duty under Chapter 99 of the Tariff, nor does it apply to goods falling under items 85, 86 or 88.	Free
Goods with a total value of \$100.00 or less that the Comptroller is satisfied are a one-off importation—		
(i) Not exceeding \$100.00		
(ii) Exceeding \$100.00, on the total value of the goods		
		Free The rates of duty in Part 1 of the Tariff

Reference Number	Description	Normal Tariff
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85

Unaccompanied baggage and other effects imported by the following classes of passengers—

85.01 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.

85.02 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 permanently for three years or more.

Explanatory notes—

This concession applies to unaccompanied baggage and other effects owned and used by a passenger who is 18 years or older and meets the criteria in item 85.01 or 85.02. This concession is subject generally to the restrictions stated below as well as the individual conditions applied under items 85.01 or 85.02.

Restrictions—

- (i) The time period allowed to import unaccompanied baggage and other effects under this provision is limited to one year from the date the passenger first arrives in the Cook Islands. Duty will be assessed on unaccompanied baggage and other effects imported after one year at the rates in Part 1 of the Tariff.
- (ii) This concession does not apply to alcoholic beverages, tobacco products or any goods subject to excise duty under Chapter 99 in Part 1 of the Tariff.
- (iii) The importation of arms, ammunition, parts and accessories falling under Chapter 93 in Part 1 of the Tariff as unaccompanied effects is restricted. A permit to import these items must be obtained from the Commissioner of Police prior to the arrival of these items.
- (iv) This concession includes a right hand drive motor vehicle, motor cycle, aircraft or ship limited to one unit each, but does not include a left hand drive motor vehicle. Any unit in excess of one unit will be subject to duty at the rates in Part 1 of the Tariff.
- (v) The reference to “building supplies or materials” in item 85.02 means building supplies or materials imported to build the passenger’s place of residence. Any building supplies and materials used for a different purpose will be subject to duty at the rates in Part 1 of the Tariff.

85.01 Imported by a 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 to live for three years or more—

Unaccompanied baggage, household or other effects and tools of trade owned and used by the passenger who is 18 years or older and in respect of whom the Comptroller of Customs is satisfied has arrived and has met all of the following requirements—

Free

- (i) The passenger provides proof from a recognised statutory person or authority of having been living overseas for three years or more before the date of the passenger’s departure to the Cook Islands; and
- (ii) The passenger provides proof under the Cook Islands Entry, Residence and Departure Act 1971/72 of having arrived to take up work or to take up residence in the Cook Islands for at least three years; and
- (iii) The passenger provides proof of having owned and used the baggage, household or other effects and tools of trade for one year or more prior to the passenger’s date of departure to the Cook Islands; and
- (iv) The passenger completes and signs the prescribed declaration declaring the baggage, household or other effects and tools of trade are for the passenger’s own use and are not for business use, sale, gift, or exchange.

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 and tools of trade will be assessed at the rates in Part 1 of the Tariff.

Reference Number	Description	Normal Tariff
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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 to live permanently for three years or more—

85.02 Unaccompanied baggage, household or other effects, tools of trade and building supplies or materials imported by a passenger who is 18 years or older and in respect of whom the Comptroller of Customs is satisfied has met all the following requirements—

- (i) The passenger provides proof of being a Cook Islander under the Cook Islands Entry, Residence and Departure Act 1971/72; and
- (ii) The passenger provides proof from a recognised statutory person or authority of having lived overseas for three years or more prior to the passenger's arrival in the Cook Islands; and
- (iii) The passenger provides proof of having arrived to take up work, or to live permanently for three years or more; and
- (iv) The passenger provides proof of ownership of the baggage, household or other effects, tools of trade and building supplies or materials; and
- (v) The passenger completes and signs the prescribed declaration that the passenger's baggage, household or other effects, tools of trade and building supplies or materials are for the passenger's own use and are not intended for business use, sale, gift, exchange or other use; and
- (vi) The passenger, if required by the Comptroller of Customs, gives a written undertaking that if the goods are used for business, sale, gift or exchange within two years from the date of their importation, the passenger will immediately pay to the Comptroller of Customs duty on the goods at the in Part 1 of the Tariff.

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.

86 Accompanied baggage and personal effects:

- (i) Not exceeding \$750.00 in total value. Free
- (ii) Exceeding \$750.00, on the value of the goods in excess of \$750.00. The rates of duty in Part 1 of the Tariff

Explanatory notes—

This concession applies to baggage and personal effects accompanying a passenger through Customs arrival processes. This concession does not apply to—

- (i) Alcoholic beverages, tobacco products or any goods subject to excise duty under Chapter 99 in Part 1 of the Tariff;
- (ii) More than one television set;
- (iii) More than one set of 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;
- (iv) More than one camera;
- (v) More than one radio receiver or tape-recorder, or radio receiver/tape- recorder combination; or
- (vi) More than one laptop computer, desk top or tower type computers.

Reference Number	Description	Normal Tariff
88	<p>Accompanied alcoholic beverages and tobacco products</p> <p>Explanatory notes—</p> <p>This concession applies to the following goods (not being goods carried on behalf of any other person or goods for sale or exchange) that are the personal property of a passenger or crew of a ship or aircraft who is 18 years or older and carries the goods through Customs arrival processes—</p>	
	(i) Either 4.5 litres of beer or 2 litres of any other alcoholic beverage including wine, spirits or liqueur.	Free
	(ii) Either 200 cigarettes or 50 cigars or 250 milligrams of tobacco.	Free
	(iii) Quantities of alcoholic beverages or tobacco products in excess of the quantities stated above.	The rates of duty in Part 1 of the Tariff
89	Reserved	
101	Reserved	
102	Automotive diesel imported by Te Aponga Uira	Free
103	Automotive diesel or fuel imported by the Cook Islands Investment Corporation on behalf of Aitutaki Power Supply for use only by Aitutaki Power Supply.	Free