Customs Import Prohibition (Offensive Weapons) Order 1977

TABLE OF AMENDMENTS

The Customs Import Prohibition (Offensive Weapons) Order 1977 No 2 was signed and commenced on 2 May 1977, as amended by:

Amending Legislation	Signed	Date of Commencement
Customs Revenue and Border Protection Act 2012 No 5	20 June 2012	Sch 5: 1 August 2012

Customs Import Prohibition (Offensive Weapons) Order 1977

TABLE OF PROVISIONS

1 Title
2 Importation of offensive weapons

Schedule
Prohibited imports

Pursuant to Article 7(2) of the Constitution and section 46 of the Customs Act 1913, the Chief Justice of the Cook Islands, Acting by and with the advice and consent of the Executive Council, and being of the opinion that the prohibition herein after enacted is necessary in the public interest, hereby makes the following order:

1 Title

This order may be cited as the Customs Import Prohibition (Offensive Weapons) Order 1977.

2 Importation of offensive weapons

The importation of the goods specified in the Schedule is prohibited.

Schedule
Prohibited imports

Any knife—

(a) Which has a blade which opens automatically by hand pressure applied to a button, spring, or other device in or attached to the handle of the knife, sometimes known as a "flick knife" or "flick gun"; or

(b) Which has a blade which is released from the handle or sheath thereof by the force of gravity or the application of centrifugal force and which, when released, is locked in place by means of a button, spring, lever, or other device, sometimes known as a "gravity knife".

Any weapon disguised to give the appearance of another article.

Knuckle dusters and knives incorporating knuckle dusters.

Sword sticks.

This order is administered by the Customs Department.
Published under the authority of the Parliament of the Cook Islands.

Customs Port of Entry Order 1982

TABLE OF AMENDMENTS

The Customs Port of Entry Order 1982 No 6 was signed and commenced on 26 February 1982, as amended by:

Amending Legislation	Signed	Date of Commencement
Customs Revenue and Border Protection Act 2012 No 5	20 June 2012	Sch 5: 1 August 2012

Customs Port of Entry Order 1982

TABLE OF PROVISIONS

1 Title and commencement
2 Port of entry declared

Schedule
Port of entry

Pursuant to the Customs Act 1913, the Chief Justice of the High Court of the Cook Islands, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

1 Title and commencement

(1) This order may be cited as the Customs Port of Entry Order 1982.

(2) This order comes into force on the day after its notification in the Gazette.

2 Port of entry declared

The port mentioned in the Schedule is declared to be a port of entry for the purposes of the Customs Revenue and Border Protection Act 2012, and the limits of the port are those specified in the Schedule.

[Clause 2: amended, on 1 August 2012, by Schedule 5 of the Customs Revenue and Border Protection Act 2012 (2012 No 5).]

Schedule

Port of entry

Name	Limits
Omoka (Island of Penrhyn)	All that portion of sea and land comprised within a circle with a radius of one mile from the Initial Station concrete block peg situated near the Government Residency in the village of Omoka in the Island of Penrhyn which peg is situated at latitude 8 degrees 58 minutes 45 seconds south and longitude 158 degrees 3 minutes and 33 seconds west.

This order is administered by the Department of Customs.

Published under the authority of the Parliament of the Cook Islands.

Customs Port of Entry (Atiu) Order 1985

TABLE OF AMENDMENTS

The Customs Port of Entry (Atiu) Order 1985 No 18 was signed and commenced on 16 October 1985, as amended by:

Amending Legislation	Signed	Date of Commencement
Customs Revenue and Border Protection Act 2012 No 5	20 June 2012	Sch 5: 1 August 2012

Customs Port of Entry (Atiu) Order 1985

TABLE OF PROVISIONS

1 Title and commencement
2 Port of entry declared

Schedule
Port of entry

Pursuant to the Customs Act 1913, His Excellency the Queen's Representative acting by and with the advice and consent of the Executive Council, hereby makes the following order.

1 Title and commencement

(1) This order may be cited as the Customs Port of Entry (Atiu) Order 1985.

(2) This order comes into force on the day after its notification in the Gazette.

2 Port of entry declared

The port mentioned in the Schedule is a port of entry for the purposes of the Customs Revenue and Border Protection Act 2012, and the limits of the port are those specified therein.

[Clause 2: amended, on 1 August 2012, by Schedule 5 of the Customs Revenue and Border Protection Act 2012 (2012 No 5).]

Schedule

cl 2

Port of entry

Name	Limits
Taunganui (Island of Atiu)	All that portion of sea and land comprised within a circle having a radius of 1 mile from the harbour beacon light situated at latitude 19 degrees 58 minutes seconds 40 and longitude 158 degrees 8 minutes 2 seconds

This order is administered by the Customs Department.

Published under the authority of the Parliament of the Cook Islands.

Customs Port of Entry (Pukapuka) Order 1989

TABLE OF AMENDMENTS

The Customs Port of Entry (Pukapuka) Order 1989 No 5 was signed and commenced on 8 May 1989, as amended by:

Amending Legislation	Signed	Date of Commencement
Customs Revenue and Border Protection Act 2012 No 5	20 June 2012	Sch 5: 1 August 2012

Customs Port of Entry (Pukapuka) Order 1989

TABLE OF PROVISIONS

1 Title and commencement
2 Port of entry declared

Schedule
Port of entry

Pursuant to the Customs Act 1913, His Excellency the Queen's Representative acting by and with the advice and consent of the Executive Council, hereby makes the following order.

1 Title and commencement

(1) This order may be cited as the Customs Port of Entry (Pukapuka) Order 1989.

(2) This order comes into force on the day after its notification in the Gazette.

2 Port of entry declared

The port mentioned in the Schedule is a port of entry for the purposes of the Customs Revenue and Border Protection Act 2012, and the limits of the port are those specified therein.

[Clause 2: amended, on 1 August 2012, by Schedule 5 of the Customs Revenue and Border Protection Act 2012 (2012 No 5).]

Schedule
Port of entry

Name	
PUKAPUKA — LAT	10° 50'S LONG 165° 50'W
LIMITS	All that portion of sea and land comprised within a circle having a radius of 1 nautical mile from the position LAT 10° 50'S LONG 165° 50'W

This order is administered by the Customs Department.

Published under the authority of the Parliament of the Cook Islands.

Customs Ports of Entry (Manihiki) Order 1993

TABLE OF AMENDMENTS

The Customs Ports of Entry (Manihiki) Order 1993 No 7 was signed and commenced on 12 October 1993, as amended by:

Amending Legislation	Signed	Date of Commencement
Customs Revenue and Border Protection Act 2012 No 5	20 June 2012	Sch 5: 1 August 2012

Customs Ports of Entry (Manihiki) Order 1993

TABLE OF PROVISIONS

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2 Interpretation
3 Ports of entry declared

Schedule
Ports of entry

Pursuant to the Customs Act 1913, His Excellency the Queen's Representative, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

1 Short title

This order may be cited as the Customs Ports of Entry (Manihiki) Order 1993.

2 Interpretation

In this order **territorial sea** means the territorial sea of the Cook Islands as described in section 3 of the Territorial Sea and Exclusive Economic Zone Act 1977.

3 Ports of entry declared

The ports mentioned in the Schedule are declared to be ports of entry for the purposes of the Customs Revenue and Border Protection Act 2012, and the limits of the ports are those specified in the Schedule.

[Clause 3: amended, on 1 August 2012, by Schedule 5 of the Customs Revenue and Border Protection Act 2012 (2012 No 5).]

Schedule
Ports of entry

Name	Limits
Tauhunu (Island of Manihiki)	All that portion of the territorial sea within a circle having a radius of 1 nautical mile from the position LAT 10° 25.3 S. LONG 161° 03.0 W.
Tukao (Island of Manihiki)	All that portion of the territorial sea within a circle having a radius of 1 nautical mile from the position LAT 10° 22.4 S. LONG 161°01.5 W.

This order is administered by the Department of Customs.
Published under the authority of the Parliament of the Cook Islands.

Customs Revenue and Border Protection Regulations 2012

TABLE OF AMENDMENTS

The Customs Revenue and Border Protection Regulations 2012 No 16 were signed on 13 September 2012 and commenced on 1 August 12, as amended by:

Amending Legislation	Signed	Date of Commencement
Customs Revenue and Border Protection Amendment Regulations 2013 No 4	25 June 2013	1 July 2013
Customs Revenue and Border Protection Amendment Regulations 2016 No 5	28 June 2016	29 June 2016
Customs Revenue and Border Protection Amendment Regulations 2020 No 26	17 November 2020	18 November 2020

Customs Revenue and Border Protection Regulations 2012

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Schedule 3
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[The next page is 940,201]

Pursuant to section 352 of the Customs Revenue and Border Protection Act 2012, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following regulations—

1 Title

(1) These regulations are the Customs Revenue and Border Protection Regulations 2012.

2 Commencement

(1) These regulations come into force on 1 August 2012.

3 Interpretation

(1) In these regulations, unless the context otherwise requires,—

Act means the Customs Revenue and Border Protection Act 2012

Exclusive economic zone has the same meaning as in section 2(1) of the Territorial Sea and Exclusive Economic Zone Act 1977

PACER Plus means the Pacific Agreement on Closer Economic Relation Plus done at Nuku'alofa, Tonga on 14 June 2017

PICTA means the Pacific Island Countries Trade Agreement done at Nauru on 18 August 2001

(2) Expressions not defined in these regulations but defined in the Act have, in these regulations, the meanings so defined.

(3) A reference in these regulations to a numbered form is a reference to a form so numbered in Schedule 2.

[Regulation 3(1) PACER Plus: inserted, on 18 November 2020, by section 4 of the Customs Revenue and Border Protection Amendment Regulations 2020 (SN 2020/26).]

[Regulation 3(1) PICTA: inserted, on 18 November 2020, by section 4 of the Customs Revenue and Border Protection Amendment Regulations 2020 (SN 2020/26).]

Part 1
Administration

4 Working hours of Customs

For the purposes of regulation 5,—

(a) except as provided in paragraph (b), the working hours of the Customs are from 8 am to 4 pm on Monday to Friday (inclusive), excluding public holidays:

(b) the working hours of the Customs at a Customs airport are zero unless they are determined otherwise from time to time in respect of that airport by the Comptroller.

5 Charges for attendance of Customs officers outside working hours of Customs

(1) Whenever, for the purpose of carrying out any provision of the Act, any Customs officer is required to attend at any time outside the working hours of the Customs, the person in charge of or owner of any craft (or the agent of such a person), or the importer, or exporter, or licensee of a Customs controlled area, or other person concerned, in respect of whom or in respect of whose business

such attendance is, in the opinion of the Comptroller, necessary, must pay a charge calculated in accordance with the following rates in respect of that attendance—

(a) for attendance on any day that is—

(i) a working day (except the day after New Year's Day, or the day on which the gospel day of the island is observed in any particular place); or

(ii) a Saturday,—

$28.60 per hour or portion of an hour:

(b) for attendance on any other day (including the day after New Year's Day or the day on which the gospel day of the island is observed in any particular place), $38.25 per hour or portion of an hour.

(2) The Comptroller may exempt any person or class of persons from the requirement to pay a charge under subclause (1).

(3) A minimum charge of $114.75 is payable for the attendance of any officer on any day that is—

(a) the day after New Year's day or the day on which the gospel day of the island is observed; or

(b) not a working day; or

(c) not a Saturday.

(4) The charges prescribed by this regulation are inclusive of value added tax under the Value Added Tax Act 1997.

[Regulation 5: replaced, on 1 July 2013, by regulation 4 of the Customs Revenue and Border Protection Amendment Regulations 2013 (SN 2013/4).]

6 Expenses of officers

Where, in respect of any attendance for the purposes of the Act, any reasonable expenses are incurred or will be incurred by any Customs officer, the Comptroller may require those expenses to be met by—

(a) the person in charge of or owner of any craft, or an agent of such a person; or

(b) the importer; or

(c) the exporter; or

(d) the licensee of a Customs controlled area; or

(e) any other person concerned,—

in respect of whom or in respect of whose business such attendance is, in the opinion of the Comptroller, necessary.

[The next page is 940,401]

Part 2
Customs controlled areas

7 Areas required to be licensed as Customs controlled areas

Areas used for the following purposes are required pursuant to section 13(f) of the Act to be licensed as Customs controlled areas:

(a) the storage, by or for one of the following, of wine manufactured in the Cook Islands, where that wine cannot be physically accommodated within the manufacturing area in which it was manufactured:

(i) the manufacturer of the wine:

(ii) the first owner of the wine, if that person is not also the manufacturer of the wine:

(b) the storage of imported goods, or goods manufactured in a manufacturing area, of a kind that are subject to duty, and on which such duty has not been paid, pending the sale of those goods to—

(i) persons departing to or arriving from a country outside Cook Islands; or

(ii) persons exercising an entitlement to the supply of goods free of duty under the Act, or any other Act.

8 Application for Customs controlled area licence

(1) An application for an area to be licensed as a Customs controlled area must be in Form 1 and must contain the particulars specified in that form.

(2) The application must be made at the office of the Customs that is nearest to the area in respect of which the licence is sought.

9 Form of licence

Every Customs controlled area licence granted under the Act must be in Form 2.

10 Annual licence fees

(1) The annual licence fee payable in respect of a Customs controlled area specified in Schedule 1 is the amount specified in relation to that Customs controlled area in that schedule.

(2) Subject to subclause (3), the annual licence fee is payable on 1 July in any year.

(3) Where a licence is granted subject to the payment by the licensee of the prescribed annual licence fee, the prescribed annual licence fee, apportioned on a monthly basis for periods of less than 12 months, must be paid within 5 working days after the date on which notice is given of the decision to grant the licence.

(4) In any circumstance where a licence for a Customs controlled area is revoked or surrendered under the Act, the whole or part of the annual licence fee may be refunded, remitted, or waived by the Comptroller.

(5) Where alternative amounts are shown in Schedule 1 for a fee payable in respect of any Customs controlled area, the fee is the lower amount if the total gross revenues obtained by the licensee, in the most recently completed fiscal year, from the sale of dutiable goods held in the Customs controlled area or areas did not exceed $200,000; in all other cases the fee is the higher amount.

11 Storage charges

No charges may be made by the licensee of a Customs controlled area for the reception or storage of imported goods in a Customs controlled area during the period of 24 hours (exclusive of any day that is not a working day) from the time the goods are received into that area.

[The next page is 940,601]

Part 3

Arrival and departure of goods, persons, and craft

12 Content of advance notice of arrival varies depending on type of craft and what carried

(1) The notice required by section 24(1)(a) of the Act must contain the information in regulation 13 and—

(a) if the craft to which it relates is carrying cargo, the information in regulation 14(1); and

(b) if the craft to which it relates is a ship or boat carrying cargo, the information in regulation 14(2); and

(c) if the craft to which it relates is an aircraft, the information in regulation 14; and

(d) if the craft to which it relates is a ship or a boat, the information in regulation 16(1); and

(e) if the craft to which it relates is a ship primarily involved in the transportation of passengers, the information in regulation 16(2).

(2) In regulations 15 and 16, **status** means, in relation to a person, that person's status in relation to a craft, for example, whether the person is a passenger on, or a crew member of, a craft.

13 Content of advance notice of arrival

The advance notice required by section 24(1)(a) of the Act must contain the following information:

(a) the estimated date and time of arrival of the craft in the Cook Islands; and

(b) the Customs place or other place at which the craft will arrive; and

(c) the name of the person in charge of the craft; and

(d) the name and contact details of the person providing the information.

14 Content of advance notice of arrival: craft carrying cargo

(1) The advance notice required by section 24(1)(a) of the Act for all craft carrying cargo must contain the following information:

(a) a statement as to whether the cargo on the craft is arriving by air or by sea; and

(b) the name and voyage or flight number of the craft carrying the cargo; and

(c) the names of the parties involved in the transporting of the cargo; and

(d) details of the bill or airway bill issued in relation to the cargo; and

(e) a description of the cargo's attributes; and

(f) the place at which the cargo was first loaded for export, and if it was transhipped, the place or places at which it was transhipped; and

(g) the place at which the cargo is to be discharged, and if it is to be delivered elsewhere, the place of delivery; and

(h) the names and addresses of the consignors and consignees of the cargo, and any contact parties; and

(i) details of any packaging in which the cargo is packed; and

(j) the number of inward cargo reports intended to be given, and the names of the persons who will be giving them.

(2) The advance notice required by section 24(1)(a) of the Act for all ships and boats carrying cargo must contain the following information:
- (a) details of the shipping containers in which the cargo is packed; and
- (b) the place at which each container was packed and its point of final delivery.

15 Content of advance notice of arrival: aircraft

The advance notice required under section 24(1)(a) of the Act for all aircraft must contain the following information:
- (a) the type of aircraft; and
- (b) the aircraft's registration number; and
- (c) the aircraft's originating airport; and
- (d) the name of every airport at which the aircraft has landed between its originating airport and arrival at the Customs place or place of arrival; and
- (e) the name of every airport in the Cook Islands at which it intends to land; and
- (f) the status of each traveller, including passengers and crew members; and
- (g) the respective numbers of passengers and crew members on the aircraft; and
- (h) in respect of every passenger and crew member—
  - (i) the person's full name, date of birth, gender, and nationality; and
  - (ii) an indication of whether the person's travel document is a passport or certificate of identity, the number and expiry date of the passport or certificate of identity, the State or organisation that issued it, and the city in which it was issued; and
  - (iii) the airport at which the person embarked on the aircraft; and
  - (iv) whether the person is disembarking at the Customs place and, if not, the airport at which the person is expected to disembark; and
- (i) the crew ranking or rating of every crew member on the aircraft; and
- (j) the Customs place or other place at which the aircraft is intended to depart from the Cook Islands, the aircraft's expected time of departure, and its intended place of overseas destination.

16 Content of advance notice of arrival: ships and boats

(1) The advance notice required under section 24(1)(a) of the Act for all ships and boats must contain the following information:
- (a) the type of ship or boat and its gross tonnage; and
- (b) the name and identity of the ship or boat, including its voyage number, International Maritime Organisation number, the country of registration, registration number if applicable, and its radio call sign; and
- (c) the name of the ship or boat's owner or charterer; and
- (d) details of the ship or boat's voyage, including the name of every port in the Cook Islands at which the ship or boat intends to call and the estimated date of arrival at each of those ports; and
- (e) the ship or boat's originating port; and
- (f) the next overseas port for which the ship or boat is destined; and
- (g) the respective numbers of passengers and crew members on board the ship or boat; and
- (h) the date and port at which the ship or boat's crew members signed on; and

(i) in respect of every passenger and crew member—

(i) the person's full name, date of birth, gender, and nationality, and status; and

(ii) the number of the person's passport or certificate of identity, the State or organisation that issued it, and the city in which it was issued; and

(iii) the port at which the person embarked on the ship or boat; and

(iv) whether the person is disembarking at the Customs place and, if not, the port or place at which the person is expected to disembark; and

(j) the crew ranking or rating of every crew member on the ship or boat.

(2) The advance notice required under section 24(1)(a) of the Act for all ships primarily involved in the transportation of passengers (for example, a cruise ship) must contain information on the expected time and date of departure of the craft from the Customs place or other place of departure.

17 Period of advance notice of arrival

For the purposes of section 24(1)(a) of the Act, the period of advance notice required to be given is—

(a) in the case of a ship, not less than 48 hours before the estimated time of arrival of the ship in the Cook Islands; and

(b) in the case of an aircraft, not less than 3 hours before the estimated time of arrival of the aircraft in the Cook Islands.

18 Inward cargo transaction fee

(1) The following persons must pay an inward cargo transaction fee:

(a) every person who gives the Customs advance notice of the matters in section 24(1)(a)(v) and (vi) of the Act (which relate to cargo for discharge within the Cook Islands (whether commercial or non-commercial) and commercial cargo not intended for discharge within the Cook Islands):

(b) every person who lodges a document that the Comptroller requires under regulation 35(2) when—

(i) that document relates to goods on a craft being imported by 1 or more importers; and

(ii) in relation to any one importer's goods, no duty is payable or the total duty payable is less than $10.

(2) The inward cargo transaction fee is,—

(a) if the advance notice or document described in subclause (1) relates to cargo or goods carried on a ship or boat, $0; or

(b) if the advance notice or document described in subclause (1) relates to cargo or goods carried on an aircraft, $0.

(3) The inward cargo transaction fee is payable to the Customs to assist in meeting costs and expenses incurred by the Customs in undertaking the following functions and duties relating to the importation of goods:

(a) processing the information contained in an advance notice or document described in subclause (1):

(b) identifying and assessing the nature of any risk associated with, or arising from, the cargo or goods to which an advance notice or document described in subclause (1) relates:

(c) inspecting consignments identified under paragraph (b) as giving rise to risk.

(4) The inward cargo transaction fee is payable no later than the following date:

(a) if, on the last day of the month in which an advance notice or document described in subclause (1) is given to the Customs (**month A**) the person required by subclause (1) to pay an inward cargo transaction fee has incurred a total of $50 or more in inward cargo transaction fees, export entry transaction fees, and outward cargo transaction fees, the 20th day of the month following month A:

(b) if, on the last day of month A the person required by subclause (1) to pay an inward cargo transaction fee has incurred a total of less than $50 in inward cargo transaction fees, export entry transaction fees, and outward cargo transaction fees, the earlier of the 2 following dates:

(i) the 20th day of the month following the month in which the total of inward cargo transaction fees, export entry transaction fees, and outward cargo transaction fees incurred by the person becomes $50 or more:

(ii) the 20th day of the third month following month A.

(5) An inward cargo transaction fee is not payable, or if already paid must be refunded, if the advance notice or document to which it relates is cancelled with the permission of a Customs officer.

(6) The inward cargo transaction fee is inclusive of value added tax.

19 Inward report of craft

The time within which an inward report must be delivered under section 29(2)(a) of the Act is—

(a) in the case of a ship, within 24 hours of arriving at a Customs place; and

(b) in the case of an aircraft, within 1 hour of arriving at a Customs place.

20 Exemptions from requirements relating to disembarkation and presentation of baggage

A person who has arrived in the Cook Islands on a craft—

(a) that has returned to the Cook Islands after a journey that did not extend beyond the exclusive economic zone; and

(b) that did not meet during that journey with any other craft or persons entering the exclusive economic zone from a point outside the Cook Islands—

is exempted from the requirements of section 31(1) and (3) of the Act, and section 32(1) of the Act.

21 Exemption from requirements relating to clearance and departure of craft

Any craft that is to depart from the Cook Islands on a journey—

(a) that is not intended to extend beyond the exclusive economic zone; and

(b) that is not intended to include a meeting with any craft or persons entering the exclusive economic zone from a point outside the Cook Islands—

is exempt from the requirements of sections 39(2) and 43(1) of the Act.

22 Exemption from requirement to depart from Customs place and present outgoing baggage

Any person who is on, or about to embark onto, a craft described in regulation 21 is exempt from the requirements of sections 33 and 35(1) of the Act.

23 Delivery time of outward report of craft

An outward report must be delivered to the Customs under section 40(a) of the Act,—

(a) in the case of a ship or boat, not less than 4 hours before the intended time of departure of the craft to which it relates; and

(b) in the case of an aircraft, not less than 30 minutes before the intended time of departure of the craft to which it relates.

24 Stores for craft

All classes of goods for use or for consumption on board a craft, whether brought in that craft to the Cook Islands or shipped in the Cook Islands, are deemed to be stores for the use of passengers and crew or the service of craft about to depart from a Customs place.

25 Shipment of stores free of duty

The conditions under which stores may be shipped free of duty, or under drawback of duty, are as follows:

(a) the stores must be, in the opinion of the Comptroller, appropriate in amount for the service of the craft, or for the use or consumption of passengers and crew on that craft; and

(b) the permission of the Comptroller to ship such stores must first be obtained by the person in charge of or the owner of the craft, or the agent of the person in charge or the owner; and

(c) the stores must be entered for export; and

(d) a receipt for all stores for craft received on board a craft must be given by or on behalf of the person in charge of the craft, who must, on demand, satisfy the Customs that specified stores have actually been shipped, or fitted into the craft; and

(e) the stores must be shipped—

(i) on craft about to depart (directly or otherwise) for any country outside the Cook Islands; or

(ii) on the following craft, or classes of craft, departing from and returning to any port in the Cook Islands without going to any country outside the Cook Islands, namely—

(A) warships:

(B) seagoing vessels, not being warships, engaged solely under naval control in operations as may be approved by the Comptroller:

(C) fishing vessels, as may be approved by the Comptroller.

26 Stores subject to duty

(1) The conditions under which stores are subject to duty are as follows:

(a) where goods are entered as stores in accordance with regulation 25, but are not shipped on the designated craft or where no evidence of such shipment is produced to the satisfaction of the Comptroller; or

(b) where stores, whether imported or shipped in the Cook Islands, are used or consumed in excess of the quantity approved by the Comptroller for use on the craft while in the Cook Islands.

(2) Stores described in subclause (1) must be entered for home consumption and duty paid accordingly.

[The next page is 940,801]

Part 4

Customs access to information

27 Access to information on border-crossing craft and border-crossing persons

A person who is required to give the Customs access to information under section 48 or 49 of the Act must provide the Customs with electronic access to the required information in a way that—

(a) enables the Customs to access the information from within the Cook Islands without the need to make an international connection; and

(b) allows for a physical connection—

(i) with any Customs electronic system used for the purpose of viewing the required information; and

(ii) that enables the Customs to view the information directly from a location designated by the Customs for that purpose.

28 Access to business records

A person to whom section 130 of the Act applies must give the Customs electronic access to the records that he or she is required to keep under section 129 of the Act, in a way that—

(a) enables the Customs to access the information from within the Cook Islands without the need to make an international connection; and

(b) allows for a physical connection—

(i) with any Customs electronic system used for the purpose of viewing and using the required information; and

(ii) that enables the Customs to view and use the information directly from a location designated by the Customs for that purpose.

Part 5

Entry and accounting for goods

29 When entry of imported goods to be made

The time within which entry of goods to which section 62(1) of the Act applies must be made is—

(a) in the case of goods imported by sea, not more than 5 days before the date on which the goods are to be imported but within 20 working days after the date of importation of the goods:

(b) in the case of goods imported by air, not more than 2 days before the date on which the goods are to be imported but within 20 working days after the date of importation of the goods:

(c) in the case of goods removed for home consumption from a Customs controlled area licensed for the purpose described in regulation 7(b), within 15 working days from the end of the month in which the goods were removed from the Customs controlled area:

(d) in the case of goods entered by way of an Import Entry for Transportation in the Cook Islands or for Removal for Export as prescribed by the Comptroller in rules made under section 359(1)(c) of the Act where a further entry is required by those rules, within 20 working days after the date on which the first entry was made in respect of those goods.

30 Period for claiming imported goods

The period within which imported goods must be claimed for the purposes of section 62(4)(b) of the Act is 3 months after the date of their importation.

31 When entry of imported goods deemed to be made

An entry of goods to which section 62(1) of the Act applies is deemed to have been made for the purposes of the Act,—

(a) in the case of an entry made by means of an electronic message, on the date and at the time that the Customs computerised entry processing system generates a lodgement number in respect of the receipt of that message; and

(b) in any other case, when the entry has been received by the Customs.

32 Passing of entry of imported goods

An entry of goods to which section 62(1) of the Act applies is deemed to have been passed in accordance with the Act,—

(a) in the case of an entry for home consumption, when the Customs computerised entry processing system debits the importer's deferred payment account, or raises a cash account in respect of the duty payable; and

(b) in the case of an entry of goods deemed to have been made in accordance with regulation 35, when entry is deemed to have been made according to that regulation; and

(c) in any other case, when a delivery order message is generated by the Customs.

33 Import entry transaction fee

(1) An import entry transaction fee, which fee is $10 for an entry made using a Customs computerised entry processing system and is $20 for an entry made using a Customs manual processing system, must be paid by every person who—

(a) makes (whether voluntarily or in compliance with the Act) an import entry under section 62(1) of the Act:

(b) lodges a document under regulation 34(i)(iii) in relation to goods on which the total duty payable is $5 or more:

(c) lodges a document required by the Comptroller under regulation 35(2) in relation to goods imported on the same craft by a single importer:

(d) gives security for goods that the Comptroller is satisfied have been temporarily imported in accordance with section 148(1) of the Act.

(2) The import entry transaction fee is payable to the Customs to assist in meeting costs and expenses incurred by the Customs in undertaking the following functions and duties relating to the importation of goods:

(a) processing the information contained in an import entry or document described in subclause (1):

(b) identifying and assessing the nature of any risk associated with, or arising from, the goods to which an import entry or document described in subclause (1) relates;

(c) inspecting consignments identified under paragraph (b) as giving rise to risk.

(3) The import entry transaction fee is payable with the duty payable on the goods in relation to which the import entry or the document described in subclause (1) is made or lodged.

(4) Despite subclause (1), an import entry transaction fee is not payable if the import entry, document, or transaction described in subclause (1) relates only to—

(a) goods conveyed, removed, or transhipped for export; or

(b) goods subject to the control of the Customs that are to be transported from one Customs controlled area to another Customs controlled area for future Customs clearance; or

(c) goods in relation to which an entry has already been made and the duty paid because an entry was made in respect of those goods when an earlier consignment was found to be short-packed, short-shipped, or short-landed; or

(d) goods in relation to which full details are not available in order to make a full or complete entry; or

(e) goods that—

(i) accompany a passenger on a craft; and

(ii) are for the person's own personal, non-commercial use and not for resale; or

(f) any recreational craft that has arrived under its own power from a point outside the Cook Islands and any goods (being goods of a class for use or consumption on board a craft) carried on that craft.

(5) An import entry transaction fee is not payable, or if already paid must be refunded, if—

(a) the import entry to which it relates is cancelled under section 66 of the Act; or

(b) the document described in subclause (1) to which it relates is withdrawn or cancelled with the permission of a Customs officer; or

(c) the import entry, document, or transaction described in subclause (1) is made using a Customs computerised entry processing system; or

(d) exempted by the Comptroller.

(6) The import entry transaction fee is exclusive of value added tax.

(7) In subclause (4)(f), recreational craft means any yacht or boat that is used primarily for recreational purposes (including use as the owner's residence) and is not offered or used for hire or reward (for example, as a passenger carrier).

[Regulation 33(1): amended, on 1 July 2016, by regulation 4 of the Customs Revenue and Border Protection Amendment Regulations 2016 (SN 2016/5).]

[Regulation 33(6): amended, on 1 July 2016, by regulation 4 of the Customs Revenue and Border Protection Amendment Regulations 2016 (SN 2016/5).]

34 Certain imported goods exempt from entry

The following goods or classes of goods are exempt from the requirements of section 62(1) of the Act:

(a) any goods not unloaded in the Cook Islands that are destined for a point outside the Cook Islands:

(b) any craft, not being owned or registered in the Cook Islands, that arrives in the Cook Islands from a foreign port or airport as part of an international voyage and—

(i) during that voyage travels to 1 or more Customs places within the Cook Islands for a period no longer than 6 months before departing for a foreign port or airport; and

(ii) is engaged in the movement of cargo between Customs places in the Cook Islands:

(c) any craft that arrives solely for repair during the course of an international voyage:

(d) a military craft forming part of the armed services of any foreign country:

(e) any Cook Islands owned or registered craft, not being imported as cargo that has previously been entered for home consumption:

(f) any craft built in the Cook Islands, not being imported as cargo that has not previously been entered for export:

(g) any stores to which regulation 24 applies on the condition that they are declared on a stores list and on a further condition that the stores are kept in a secure area to the satisfaction of the Comptroller:

(h) the following goods subject to the condition that the importer enters into and complies with such covenants as may be required by the Comptroller:

(i) any bulk cargo containers and accessories thereof, including clip-on refrigerator units:

(ii) any pallet that has a value of less than $100 and is imported laden; provided that the Comptroller is satisfied that the pallet has not been imported for sale or re-use in the Cook Islands:

(iii) any pallet that has a value of less than $100 and is imported unladen and any pallet (whether imported laden or unladen) that has a value of $100 or more being in either case a pallet that is imported temporarily and in respect of which a permit under section 71(1)(c) of the Act has been granted:

(iv) any wagons, trolleys, and wheeled pallets especially designed for the handling of bulk cargo containers:

(v) any lighters imported temporarily for the purpose of facilitating the loading and unloading of cargo:

(vi) any spools, bobbins, and similar articles that are used to convey or transport imported goods, and that are to be returned to the supplier of those goods:

(vii) any postal articles, on the condition that—

(A) the goods have been imported by a person other than in the course of a business activity carried on by that person; and

(B) the goods are not subject to a licence or permit under any Act; and

(C) the importer complies with any requirement of the Comptroller for the lodgement of any document (not being an entry) in respect of those goods.

35 Certain goods deemed to be entered

(1) The following goods or classes of goods are deemed to have been entered under section 62(1) of the Act:

(a) goods being the personal baggage or household or other effects belonging to and accompanying passengers, or crew, in any craft, and not being motor vehicles or craft of any kind and not being dutiable goods imported for the purpose of sale, exchange, or as trade samples but including any such goods that are not required to be declared on any of Forms 3, 4, 5, or 6, when—

(i) a declaration in either Form 3, 4, 5, or 6, as appropriate, is presented to a Customs officer; or

(ii) the goods are lawfully removed from a Customs controlled area.

(b) goods the total value of which is less than $100 where those goods are the only goods imported by the importer in any one craft or, in the case of postal articles, in any one mail when application is made by the importer for their delivery.

(2) Despite paragraph (b) of subclause (1), where the Comptroller requires any document to be lodged with the Customs in respect of any goods referred to in that paragraph, the goods will not be deemed to be entered until the document has been lodged and accepted by the Comptroller.

36 Manner of specifying volume of alcohol

Where, in respect of an entry required by section 62(1) of the Act, the volume of the alcohol in any beverage is required to be shown, the person making the entry must specify the volume of alcohol in accordance with the alcohol strength stated by the manufacturer in the invoice, or on the label of the product concerned.

37 Deadline prescribed for entry of goods for export

The deadline before which an entry of goods to which section 73(1) of the Act applies must be made (unless the Comptroller under section 73(1)(b) of the Act allows the entry to be made before a later deadline) is 24 hours before the goods are shipped for export.

38 Export entry transaction fee

(1) Every person who makes an export entry under section 73 of the Act must pay an export entry transaction fee of $10 unless the entry is made using a Customs computerised entry processing system.

(2) The export entry transaction fee is payable to the Customs to assist in meeting costs and expenses incurred by the Customs in undertaking the following functions and duties relating to the exportation of goods:

(a) processing the information contained in an export entry:

(b) identifying and assessing the nature of any risk associated with, or arising from, the goods to which an export entry relates:

(c) inspecting consignments identified under paragraph (b) as giving rise to risk.

(3) The export entry transaction fee is payable no later than the 20th day of the month following the month in which an export entry is made or is payable at the time the export entry is passed.

(4) An export entry transaction fee is not payable, or if already paid must be refunded, if—

(a) the export entry to which it relates is cancelled under section 66 of the Act; or

(b) exempted by the Comptroller.

(5) The export entry transaction fee is inclusive of value added tax.

39 Passing of entry of goods for export

An entry of goods for export under section 73(1) of the Act is deemed to have been passed for the purposes of the Act when a delivery order message is generated by the Customs in respect of that entry.

40 Goods for export exempt from entry

(1) The following goods or classes of goods are exempt from the requirements of section 73(1) of the Act:

(a) bona fide gifts to persons resident outside the Cook Islands:

(b) trade samples supplied without charge to persons resident outside the Cook Islands:

(c) passenger's baggage and effects except—

(i) goods sold from a Customs controlled area licensed for the purpose described in section 13(b) of the Act, or in regulation 7(b); or

(ii) goods subject to a claim for a drawback of duty.

(d) goods exported by diplomatic missions:

(e) film and video tape exported for use overseas and return to the Cook Islands:

(f) commercial documents and newspapers:

(g) ships and aircraft leaving the Cook Islands under their own power, other than those departing for sale overseas:

(h) goods sent by parcel post for repair and return:

(i) goods of a type normally used for commercial or business purposes, such as laptops (including palmtop and notebook) computers and peripheral equipment (e.g. portable printers), portable typewriters, cellular telephones, video and other photographic equipment carried by a passenger leaving the Cook Islands:

(j) any goods having an FOB value not exceeding $100 and not being—
  (i) goods sold from a Customs controlled area licensed for the purpose described in section 13(b) of the Act, or in regulation 7(b); or
  (ii) goods subject to a claim for a drawback of duty.

(2) Any goods to which subclause (1) applies are deemed to have been entered when the bill of lading or air consignment note or air waybill, as the case may be, is presented to a Customs officer, or accepted for posting by Cook Islands Post.

41 Outward cargo transaction fee

(1) Every person who delivers a document of the kind referred to in subclause (2) to the Customs must pay an outward cargo transaction fee specified in subclause (3).

(2) The document is—
(a) a document that—
  (i) the Comptroller requires to support an outward report under section 40(a) of the Act; and
  (ii) relates to cargo on the craft in respect of which the outward report is made; or
(b) a document of the kind referred to in regulation 40(2) that is presented to a Customs officer for the purpose of obtaining permission for the goods described in that document to be loaded for export.

(3) The outward cargo transaction fee is,—
(a) if a document described in subclause (2) relates to cargo carried on a ship or boat, $10; or
(b) if a document described in subclause (2) relates to cargo carried on an aircraft, $10.

(4) The outward cargo transaction fee is payable to the Customs to assist in meeting costs and expenses incurred by the Customs in undertaking the following functions and duties relating to the exportation of goods:
(a) processing the information contained in a document described in subclause (2):
(b) identifying and assessing the nature of any risk associated with, or arising from, the cargo to which a document described in subclause (2) relates:
(c) inspecting consignments identified under paragraph (b) as giving rise to risk.

(5) The outward cargo transaction fee is payable no later than the 20th day of the month following the month in which a document described in subclause (2) is delivered to the Customs

(6) An outward cargo transaction fee is not payable, or if already paid must be refunded, if the document to which it relates is cancelled with the permission of a Customs officer.

(7) The outward cargo transaction fee is inclusive of value added tax.

[The next page is 941,201]

Part 6
Duties

42 Warrant for compulsory acquisition of goods

The warrant for compulsory acquisition of goods under section 97(2) of the Act must be in form 7.

Part 7

Determination of country of produce or manufacture

43 Provisions relating to countries party to Pacific Island Countries Trade Agreement (PICTA)

The provisions in Schedule 3 will apply to this section.

43A Provisions relating to countries that are parties to PACER Plus

The provisions in Schedule 4 have effect according to their terms.

[Section 43A: inserted, on 18 November 2020, by section 5 of the Customs Revenue and Border Protection Amendment Regulations 2020 (SN 2020/26).]

Part 8

Excise and excise-equivalent duties

44 Time for lodgement of entry for excisable goods

The time within which goods to which section 106 of the Act applies must be entered is 15 working days from the end of the month in which the goods were removed from the Customs controlled area.

45 Circumstances in which entry to be made by owner

(1) This regulation applies if—

(a) wine is removed from a Customs controlled area that is required to be licensed solely because of regulation 7(a); and

(b) the wine was manufactured in the Cook Islands; and

(c) as permitted by regulation 49, no entry was made in respect of the wine when it was taken into that Customs controlled area; and

(d) at the time of its removal from that Customs controlled area, the wine is owned by a licensee of an area licensed for the purpose described in section 13(a) of the Act.

(2) If this regulation applies, any entry that is required to be made in respect of the removal of the wine—

(a) does not have to be made by the licensee of the Customs controlled area; and

(b) must, instead, be made by the owner of the wine.

46 Manner of specifying volume of alcohol

Where, in respect of an entry required by section 106 of the Act, the volume of alcohol in any alcoholic product is required to be shown, the person making the entry must specify the volume of alcohol in accordance with the alcohol strength calculated in accordance with rules prescribed by the Comptroller under section 359(1)(f) of the Act.

47 When entry of excisable goods deemed to be made

An entry of excisable goods is deemed to have been made on the date it is received by the Customs.

48 Passing of entry of excisable goods

An entry of excisable goods is deemed to have been passed on the date it is signed as passed by the Customs.

49 Certain goods removed from Customs controlled area exempt from entry

(1) Subject to subclause (2), goods subject to excise duty that are removed from a Customs controlled area in accordance with section 108(a) of the Act, may be removed without being entered.

(2) Subclause (1) does not apply where a term, condition, or restriction imposed under section 15 or 16 of the Act in the licence granted in respect of the Customs controlled area requires that an entry must be made.

50 Payment of excise duty

For the purposes of section 112(4) of the Act, the time within which excise duty must be paid is—

(a) in the case of alcoholic products specified in items 99.10 to 99.50 of the Excise Order under the Act, that are removed from a manufacturing area or any area licensed for a purpose specified in regulation 7, the last working day of the month following the month in which the goods were removed from the Customs controlled area:

(b) in the case of other goods subject to excise duty that are removed from a manufacturing area, 15 working days after the last day of the month in which the goods were removed:

(c) in the case of goods being personal effects accompanying a person arriving from a point outside the Cook Islands, immediately on the presentation of a declaration required by regulation 35:

(d) in the case of any other goods, immediately on removal from a Customs controlled area.

51 Duty credits

The circumstances in which the licensee of a manufacturing area may claim, as a credit in the home consumption entry of goods required by section 106 of the Act, excise duty or excise-equivalent duty paid in respect of the goods, under section 120 of the Act are—

(a) where the goods are returned to the manufacturing area from which they were sold; and

(b) where the goods are resold and re-entered for home consumption or export, or reworked into product that is re-entered for home consumption or export.

[The next page is 941,801]

Part 9

Assessment and recovery of duty

52 Business records

(1) The business records required to be kept under section 129 of the Act are those records that are generated by, or that otherwise come within the possession or control of, the licensee, importer, or exporter, as the case may be, that are necessary to verify—

(a) any entry required to be made under the Act; or

(b) the importation or exportation of any goods; or

(c) the custody or movement of any goods subject to the control of the Customs; or

(d) the manufacture of any goods subject to excise duty.

(2) Without limiting the generality of subclause (1) and subject to subclauses (3) to (5), the following records are required to be kept:

(a) shipping, importation, exportation, and transportation documentation including the following:

(i) all entries required to be made under the Act:

(ii) entry documentation (including any declaration, certificate, permit, licence etc):

(iii) vouchers:

(iv) bills of lading, waybills, air waybills, consolidator waybills:

(v) shipping instructions, freight forwarders instructions:

(vi) insurance papers concerning any goods:

(vii) consignment notes:

(viii) import charges accounting details (including agent's fees, customs charges, wharf charges, and other fees and charges):

(ix) packing lists:

(x) manifests:

(xi) outturn records:

(xii) goods tally records:

(b) ordering and purchase documentation including the following:

(i) orders, confirmations of orders:

(ii) purchase agreements:

(iii) products specifications:

(iv) contracts, conditions of purchase:

(v) royalty agreements, pricing agreements, negotiations on pricing agreements, warranty agreements:

(vi) invoices, proforma invoices:

(vii) commissions and brokerage agreements and details:

(viii) correspondence and any communication between the importer or exporter and any party related to the transaction:

(c) manufacturing, stock, and resale documentation including the following:

(i) inwards goods register:

(ii) stock register:

(iii) sales records:

(iv) receipts journal:
(v) costing records:
(vi) production records:

(d) banking and accounting information including the following:
(i) letters of credit, applications for letters of credit, bank drafts:
(ii) remittance advice:
(iii) receipts, cash books:
(iv) credit card transactions:
(v) telegraphic money transfers:
(vi) offshore monetary transactions:
(vii) cheque records:
(viii) evidence of payments by any other means, including information detailing non-cash compensation transactions:

(e) chart and codes of accounts, accounting instruction manuals, and system and programme documentation that describes the accounting system used by the licensee, importer, exporter, or agent:

(f) papers, books, registers, disks, films, tapes, sound tracks, and other devices or things in or on which information contained in the records described in paragraphs (a) to (e) are recorded or stored.

(3) Despite subclause (2) but subject to subclause (1), the licensee of a Customs controlled area licensed for either or both of the purposes described in section 13(c) and (e) of the Act, must keep or cause to be kept the records specified in subclause (2)(a) and (f), but is not required to keep any of the other records specified in that subclause.

(4) Despite subclause (2), but subject to subclause (1), the licensee of a Customs controlled area licensed for the purpose specified in regulation 7(a) must keep or cause to be kept the records specified in subclause (2)(a), (b), (c) and (f), but is not required to keep any of the other records specified in that subclause.

(5) Despite subclause (2), but subject to subclause (1), every exporter must keep or cause to be kept the records specified in subclause (2)(a), (b), (c), and (f), but is not required to keep any of the other records specified in that subclause.

(6) The records required to be kept by section 129 of the Act must be kept for a period of 7 years.

[Section 52(5): amended, on 18 November 2020, by section 6 of the Customs Revenue and Border Protection Amendment Regulations 2020 (SN 2020/26).]

53 Goods damaged or deteriorated in condition

The authority of the Comptroller under section 145(1)(a) of the Act to refund or remit duty on goods that are damaged or have deteriorated in condition prior to their release from the control of the Customs is subject to the following conditions:

(a) the Comptroller must be satisfied that the damage or deterioration was not caused by the wilful act or negligence of the importer, or licensee of any Customs controlled area where the goods had been stored, or of any of the employees, or persons acting on behalf of the importer or licensee:

(b) the amount of the refund or remission of duty on any goods must be in proportion to the extent to which the Comptroller is satisfied that the goods are damaged or deteriorated in condition:

(c) despite paragraph (b), duty must not be refunded or remitted in full unless

the goods have been destroyed under the supervision of the Customs in accordance with any directions issued by the Comptroller, or have been exported.

54 Goods destroyed, pillaged, or lost

(1) The authority of the Comptroller under section 145(1)(a) of the Act to refund or remit duty on goods destroyed, pillaged, or lost prior to their release from the control of the Customs must not be exercised unless the Comptroller is satisfied that the destruction, pillage, or loss was not caused by the wilful act or negligence of the importer, or licensee of any Customs controlled area where the goods had been stored, or of any of the employees, or persons acting on behalf of the importer or licensee.

(2) Despite subclause (1), the authority of the Comptroller under section 145(1)(a) of the Act to refund or remit duty on goods destroyed, pillaged, or lost prior to their release from the control of the Customs must not be exercised where the destruction, pillage, or loss has occurred while the goods were being transported between Customs controlled areas.

55 Goods diminished in value

The authority of the Comptroller under section 145(1)(a) of the Act to refund or remit any duty on goods that have diminished in value prior to their release from the control of the Customs is subject to the following conditions:

(a) the refund or remission of duty is restricted to goods that have diminished in value while stored in a Customs controlled area licensed for the purpose described in section 13(b) of the Act:

(b) in respect of imported goods, duty may be refunded or remitted only to the extent to which the duty that would be payable on the goods if exported from the country of exportation to the Cook Islands at the time at which the application for the refund or remission is made is less than the duty payable as determined in accordance with section 94 of the Act:

(c) despite paragraphs (a) and (b), duty must not in any case be refunded or remitted in full unless the goods have been destroyed under the supervision of the Customs in accordance with any directions issued by the Comptroller.

56 Goods of faulty manufacture

The authority of the Comptroller under section 145(1)(b) of the Act to refund or remit duty on any goods that are of faulty manufacture is subject to the following conditions:

(a) the amount of the refund or remission on any goods must be in proportion to the extent to which the Comptroller is satisfied that the goods have diminished in value by reason of the fault in manufacture:

(b) despite paragraph (a), duty must not be refunded or remitted in full unless the goods have been destroyed under the supervision of the Customs in accordance with any directions issued by the Comptroller, or have been exported.

57 Goods abandoned to the Crown

The authority of the Comptroller under section 145(1)(c) of the Act to refund or remit duty on goods abandoned to the Crown must be exercised subject to the condition that the goods be disposed of or destroyed under the supervision of the

Customs, in accordance with any directions issued by the Comptroller (including any direction that the disposal or destruction be undertaken at the expense of the importer or owner of the goods).

58 Samples allowed free of duty

(1) A sample of the bulk of goods that are subject to the control of the Customs may be delivered free of duty on the condition that, if required by the Comptroller, the goods are marked or put up in such a form as to render them unsuitable for sale.

(2) Samples of any goods that are a small importation of product intended for marketing purposes to indicate likely product demand, colour range, style, or similar purpose, may be delivered free of duty on the condition that, if required by the Comptroller, the goods are marked or put up in such a form as to render them unsuitable for sale.

59 Security for duty on goods temporarily imported

The condition under which a person giving security may be released from the provisions of that security for the purposes of section 148(2) of the Act is that, unless otherwise permitted by the Comptroller, written notice of an intention to export the goods must be given not less than 6 working hours before the time at which the goods are due to be shipped for export.

60 Amount of drawback allowed

Subject to regulations 61, 62, and 63, the amount of duty allowed on drawback must be the full amount of duty paid, or, in the case of goods used in the Cook Islands (other than goods referred to in section 149(1)(c) of the Act or goods used only for trial, inspection, or demonstration), such a lesser amount to be calculated in accordance with the following formula—

where—

a is the value that the Comptroller is satisfied fairly represents a depreciated value of the Customs value of the goods at the time drawback is claimed; and

b is the Customs value for duty of the goods when imported into the Cook Islands; and

c is the duty originally paid on the goods.

61 Conditions on which drawback allowed

(1) Except as provided in regulation 62, drawback of duty may be allowed subject to the following conditions:

(a) unless otherwise allowed by the Comptroller, written notice of not less than 6 working hours must be given of an intention to ship goods for export under drawback and the exporter must, when required by the Customs, make the goods available for examination:

(b) where imported or excisable goods are exported or are to be exported under drawback, the exporter must show on the drawback entry the kind, number, and date of the entry on which duty was paid, and must if so required by the Customs produce the invoice or invoices relating to that entry together with such other documents or particulars as may be required by the Customs to verify the claim for drawback:

(c) on completion of the packing of the goods, the packages must, if so required by the Comptroller, be secured and sealed by any officer, and be

immediately conveyed to the place of shipment and shipped; or, if not so immediately conveyed and shipped, the packages must be removed to some place of security approved by the Comptroller:

(2) The Comptroller may, in his or her discretion, dispense with all or any of the requirements of subclause (1)(b).

62 Minimum amount of drawback allowable

(1) Subject to subclause (2), the minimum amount of drawback of duty allowable on goods in respect of an entry is $50.

The circumstance in which drawback below $50 must not be allowed is where the goods in respect of which the drawback of duty is claimed were exported by a person in the course of a business activity carried on by that person.

63 Minimum amount of duty collectable

(1) The amount of duty below which duty need not be collected on any goods is $5.

(2) The circumstances in which duty below $5 need not be collected are—

(a) when goods are imported by a member of the crew of any craft that arrives in the Cook Islands, and are declared on the crew declaration:

(b) when an entry for home consumption in respect of the importation of goods is made, or deemed to be made, or when no entry is required.

(3) Despite subclause (2), this regulation does not apply to—

(a) any tobacco products, that is, any goods specified in headings 24.02, 24.03, 99.60, and 99.65 of the Excise Order of the Act; or

(b) any alcoholic beverages, that is any goods specified in headings 22.03, 22.04, 22.05, 22.06, 22.08, 99.10, 99.20, 99.25, 99.30, 99.45, and 99.50 of the Excise Order of the Act; or

(c) any goods in respect of which a cause of forfeiture has arisen under the Act; or

(d) goods on which a determination relating to Anti-Dumping Duty under section 7 of the Customs Tariff Act 2012 has been made, except with the permission of the Minister of Finance.

64 Minimum amount of duty refundable

(1) Subject to subclause (2), the minimum amount of duty refundable on goods in respect of an entry is $50.

(2) The circumstance in which duty below $50 must not be refunded is where the duty liability was incurred by a person in the course of a business activity carried on by that person.

Part 10
Custom rulings

65 Fee for application for Customs ruling

(1) The fee for an application for a Customs ruling is $100 in respect of the particular goods or the particular matter (as the case may be) specified in the application.

(2) The fee prescribed in this regulation is inclusive of value added tax under the Value Added Tax Act 1997.

66 Time for making of Customs ruling

The time prescribed for the purposes of section 152(2) of the Act within which a Customs ruling must be made is—

(a) in the case of an application made under section 151(1)(c) of the Act, 150 days; and

(b) in all other cases, 40 days.

Part 11

Customs computerised entry processing systems

67 Application for registration

(1) An application to become a registered user of a Customs computerised entry processing system must be in form 8, and must contain the particulars specified in that form.

(2) An applicant to become a registered user of a Customs computerised entry processing system must provide details of the hardware and software equipment to be used by him or her to transmit electronic messages.

(3) An applicant to become a registered user of a Customs computerised entry processing system must provide personal identification of the following kinds:

(a) his or her birth certificate; or

(b) a passport; or

(c) any other form of official identification that is acceptable to the Comptroller as a comparable form of official identification.

Part 12

Powers of Customs officers

68 Evidence of identity and entitlement to travel

(1) The documents that a Customs officer may require to be produced for inspection under section 181(2) of the Act are as follows:

(a) passport or certificate of identity:

(b) tickets:

(c) boarding pass:

(d) driver's licence:

(e) any identity card or similar document that has been issued to a person by the person's employer or by a financial institution, an organisation providing goods or services, an industrial union, a professional organisation, or a recreational organisation, that bears that person's signature or photograph.

(2) A declaration required to be made under section 181(2)(c) of the Act must be in form 9.

69 Disposal of samples of goods

(1) This regulation applies to samples of goods that have been taken and used by the Customs for the purposes of section 193 of the Act.

(2) Within 1 month after notice is given to the importer or exporter or owner, as the case may be, of the goods of the results of the examination, weighing, analysis, or testing, the importer, exporter, or owner, as the case may be, of the goods may apply to the Customs to have the goods released.

(3) Subject to Parts 14 and 16 of the Act and subclause (4), where an application is made under subclause (2), the Customs must release the goods to the importer, exporter, or owner, as the case may be, of the goods, who made the application.

(4) The Customs may decline an application to release the goods made under this regulation if the goods have been consumed in the course of the examination, weighing, analysis, or testing of the goods.

(5) Where—

(a) no application for the release of the goods is made within the period specified in subclause (2); or

(b) an application is made, but the importer, exporter, or owner, as the case may be, of the goods who made the application fails to retrieve the goods within a period of 1 month after the date on which the application was received by the Customs,—

the goods may be sold or destroyed by the Comptroller as he or she thinks fit.

70 Securities for payment of duty

The Comptroller may require and take securities under section 198 of the Act of the following kinds:

(a) a bond (with or without sureties):

(b) a guarantee to the Crown:

(c) a written undertaking in such form as the Comptroller may require:

(d) a deposit of cash:

(e) a combination of any of the above.

71 Search warrant

Every search warrant issued pursuant to section 215 of the Act must be in form 10.

72 Search and viewing warrant

Every search and viewing warrant issued under section 54 of the Act must be in form 11.

73 Report on emergency warrant

A written report on the use of an emergency warrant under section 221(8) of the Act must be in form 12.

[The next page is 942,601]

Part 13
Seizure

74 Notice of seizure

The notice of seizure of goods under section 288(1) of the Act must be in form 13.

Part 14
Customs Appeal Authorities

75 Application for appeal to be heard by Customs Appeal Authority

(1) An application for an appeal to be heard by a Customs Appeal Authority under the Act must—

(a) be in form 14 and contain the particulars specified in that form; and

(b) be filed in an office of the Tribunals Division of the Ministry of Justice; and

(c) be accompanied by a fee of $400.

(2) The fee prescribed by subclause (1)(c) is inclusive of value added tax under the Value Added Tax Act 1997.

76 Waiver of fee for appeal

(1) In this regulation, Registrar means a person appointed under section 319 of the Act.

(2) The fee required under regulation 75 may, on application to the Registrar by the person appealing, be waived if—

(a) the applicant has been granted legal aid in respect of the appeal; or

(b) the applicant has not been granted legal aid in respect of the appeal and the applicant—

(i) is dependent for the payment of his or her living expenses on a benefit of a kind specified in the Welfare Act 1989; or

(ii) is wholly dependent for the payment of his or her living expenses on the Cook Islands superannuation under the Cook Islands National Superannuation Act 2000; or

(iii) has a disposable income within the meaning of section 2 of the Legal Aid Act 2004, and that disposable income does not exceed the amount referred to in the Schedule of that Act.

(3) The application to the Registrar for a waiver of the fee must be in a form approved for the purpose by the Secretary of the Ministry of Justice unless, in a particular case, the Registrar considers that an application in that form is not necessary.

(4) The Registrar may remit the payment of the fee pending determination of the application for waiver if—

(a) the application for waiver is made within the time that the application for appeal (to which the application for waiver relates) may be made to the Customs Appeal Authority; and

(b) the application for appeal is likely to be filed out of time as a result of any delay in the determination of the application for waiver.

(5) If the Registrar is not satisfied that the circumstances in which a waiver may be granted are met—

(a) the fee must be paid without delay; and

(b) the applicant may not take any steps in relation to the appeal until the fee is paid.

(6) The Registrar may refund a fee that has already been paid if satisfied that—

(a) no application for a waiver of the fee was made; and

(b) the fee would have been waived, in accordance with subclause (2), had that application been made; and

(c) the criteria that would have justified that waiver still apply at the date of the application for the refund.

77 Copy of application for appeal to be forwarded to Comptroller

Within 10 days after the date on which an application in accordance with regulation 75 is made, the Authority must forward to the Comptroller a copy of the application.

78 Publication of decisions

(1) Every Authority may from time to time compile and publish reports of matters brought before it and of its decisions on such matters, and any Authority may authorise any person to compile and publish such reports. No such report may contain the name of the appellant or other particulars that are likely to identify the appellant and which, in the opinion of the Authority, can be omitted from the report without affecting its usefulness or value.

(2) Every Authority may at any time prohibit the publication of any report of any matter brought before it or of any of its decisions if the Authority is satisfied that publication of any such report would enable the identity of any person who is the subject of the matter or decision to be ascertained. Any such order prohibiting publication may be imposed in whole or in part and subject to conditions at the discretion of the Authority. Any such order or conditions may be revoked or varied at any time by any Authority.

[The next page is 943,001]

Part 15

Miscellaneous provisions

79 Form of declaration

All declarations required or authorised by the Act must, where not otherwise prescribed in these regulations or in rules made under section 359 of the Act, be in form 15.

80 Postal articles

(1) Postal articles posted by any one exporter, whether addressed to the same or different persons, may, if the Comptroller so directs, be treated for the purposes of the Act as a single postal article consigned to a single person.

(2) For the purposes of the Act, where postal articles are posted by any one exporter to a number of different persons, any one of those persons may, or the exporter may, if the Comptroller so decides, be deemed to be the importer of the goods.

81 Sale of goods by Comptroller

(1) In any case where the Comptroller is empowered under the Act to sell any goods, the Comptroller may sell such goods—

(a) by tender; or

(b) by auction.

(2) No bid or tender must necessarily be accepted, and the goods may be re-offered until sold at a price satisfactory to the Comptroller.

(3) The Comptroller, or any Customs officer authorised by the Comptroller, may act as an auctioneer in the sale of the goods without being licensed in that behalf.

(4) Despite subclause (1), the Comptroller may, in the case of perishable goods, accept such offer for purchase as may be made if the Comptroller is satisfied with the amount offered.

82 Dispersal of proceeds of sale

(1) Except as may be provided in the Act, the proceeds of any sale made pursuant to regulation 81 are to be dispersed in the following manner and order of priority:

(a) in payment of any costs and expenses incurred by the Customs in the storage or sale of the goods:

(b) in payment of any duty that may be owing in respect of the goods:

(c) in payment of Customs controlled area or other charges:

(d) in payment of any freight costs due in respect of the goods if written notice claiming such freight costs has been given to the Comptroller:

(e) the residue of any proceeds must be paid to the person, appearing to the Comptroller, to be entitled thereto.

(2) Where no entry has been made in respect of the goods to which this regulation applies, the Comptroller may, when assessing the duty that may be owing for the purposes of subclause (1)(b), value the goods at the price for which they are sold and must not be required to assess the goods for duty in accordance with Schedule 2 of the Act.

83 Application of Act to member of Armed Forces, access to Defence area, or craft under control of Defence Force

(1) Except as provided in subclause (2), and subject to the succeeding subclauses of this regulation, the powers conferred by Part 14 of the Act may be exercised in relation to—

(a) a member of the Armed Forces; or

(b) access to a Defence area; or

(c) a craft under the control of the Defence Force,—

in any circumstances where a Customs officer has reasonable cause to believe that an offence has been, is being, or is about to be, committed against the Act.

(2) Despite subclause (1), a Customs officer may exercise any power under section 178, 193, 197 to 201, or 205 of the Act in relation to—

(a) a member of the Armed Forces; or

(b) access to a Defence area; or

(c) a craft under the control of the Defence Force,—

in the circumstances set out in, and in accordance with the provisions of, those sections despite that the Customs officer does not have reasonable cause to believe that an offence has been, is being, or is about to be, committed against the Act.

(3) Subject to subclause (4), where a Customs officer proposes to exercise any power conferred by Part 14 of the Act (except any of the powers referred to in subclause (2)) in relation to a member of the Armed Forces, the Customs officer must advise the commanding officer of that member of the Armed Forces of the Customs officer's intention to exercise that power.

(4) Subclause (3) does not apply in any case where, in the opinion of the Customs officer, the delay that would be caused by the giving of the advice would unduly prejudice the exercise of the power.

(5) Subject to subclauses (6) and (7), no Customs officer may exercise any power of entry under the Act within a Defence area unless the Customs officer has first obtained the permission of the officer in charge of that Defence area to exercise the power of entry.

(6) An officer in charge of a Defence area in respect of which a Customs officer proposes to exercise a power of entry under the Act may only withhold permission under subclause (5) where, in the opinion of that officer in charge, the exercise of the power of entry will prejudice the safety or security of the Defence area or any person within that area.

(7) Despite subclause (5), a Customs officer may exercise any power of entry under the Act within a Defence area if that Defence area is also a Customs controlled area.

(8) Subject to subclause (9), no Customs officer may exercise any power of search on or in any craft under the control of the Defence Force unless the Customs officer has first obtained the permission of the commanding officer of that craft to exercise the power of search.

(9) The commanding officer of a craft under the control of the Defence Force may only withhold permission under subclause (8) where, in the opinion of that commanding officer, the exercise of the power of search will prejudice the safety or security of the craft or any person on or in that craft.

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Schedule 1

reg 10

Annual licence fees for Customs controlled areas

Customs controlled area	Annual licence fee
Customs controlled area licensed for the purpose specified in section 13(a) of the Act	
(a) Where a new licence is granted to the applicant in respect of that area:	$200
(b) Where a licence is already held:	$100
Customs controlled area licensed for the purpose specified in section 13(c) of the Act	
(a) Where a new licence is granted to the applicant in respect of that area:	$500
(b) Where a licence is already held:	$400
Customs controlled area licensed for the purpose specified in section 13 (b) of the Act	
(a) Where a new licence is granted to the applicant in respect of that area:	$500
(b) Where a licence is already held:	$400
Customs controlled area licensed for the purpose specified in section 13(b) of the Act and for the purpose specified in regulation 6(b)	
(a) Where a new licence is granted to the applicant in respect of that area:	$500
(b) Where a licence is already held:	$400

Schedule 2

reg 3(3)

Forms

Contents

1. Application for Customs controlled area licence
2. Customs controlled area licence
3. Cook Islands passenger arrival card
4. Customs declared goods
5. Aircrew declaration (Non-Cook Islands domiciled crew)
6. Customs Individual crew declaration (sea) (Non-Cook Islands domiciled crew)
7. Warrant for compulsory acquisition of goods
8. Application for registration as a user of Customs computerised entry processing system
9. Customs declaration regarding identity and entitlement to travel
10. Search warrant
11. Search and viewing warrant
12. Emergency warrant report
13. Notice of seizure of goods under Customs Revenue and Border Protection Act 2012
14. Notice of appeal to Customs Appeal Authority
15. Declaration under the Customs Revenue and Border Protection Act 2012

Form 1

Application for Customs controlled area licence

Section 14, Customs Revenue and Border Protection Act 2012

To the Cook Islands Customs Service at: [Place]

1. Name of applicant:

   Trading as [where applicable]:

   Note: (a) Registered company: full registered name to be shown

   (b) Partnership/Sole trader: full names of all persons involved and trading name if applicable

   The Articles of Association are to be included with the application.

2. Application is hereby made for a Customs controlled area licence for the purposes of:

   (a) The manufacture of goods specified in the Excise Order of the Customs Revenue and Border Protection Act 2012.

   (b) The deposit, keeping, or securing of imported or excisable goods, without payment of duty on the goods, pending the export of those goods.

   (c) The temporary holding of imported goods for the purposes of the examination of those goods under section 193 of the Customs Revenue and Border Protection Act 2012 (including the holding of the goods while they are awaiting examination).

   (d) The disembarkation, embarkation, or processing of persons arriving in or departing from the Cook Island.

   (e) The processing of craft arriving in or departing from the Cook Islands or the loading or unloading of goods onto or from such craft.

   (f) The storage, by or for one of the following, of wine manufactured in the Cook Islands, where that wine cannot be physically accommodated within the manufacturing area in which it was manufactured:

      i. Persons departing to or arriving from a country outside the Cook Islands; or

      ii. Persons exercising an entitlement to the supply of goods free of duty under the Customs Revenue and Border Protection Act 2012, or any other Act.

   (g) The storage of imported goods, or goods manufactured in a manufacturing area, of a kind that are subject to duty, and on which such duty has not been paid, pending the sale of those goods to—

      i. Persons departing to or arriving from a country outside the Cook Islands; or

      ii. Persons exercising an entitlement to the supply of goods free of duty under the Customs Revenue and Border Protection Act 2012, or any other Act.

Note: Delete the categories in (a) to (g) above that are not appropriate. Customs should be consulted if you are unsure which purpose is appropriate.

3. Address of principal place of business of applicant:

4. Address of other places at which the applicant carries on, or proposes to carry on business:

   Note: (a) State full address, postal address, telephone number in each place of business.

   (b) Indicate the nature of the business (or proposed business) at each place.

5. Legal description of the area to be licensed:

Note: A detailed plan of the area should accompany this application. The plan should contain specific reference to any place where Customs Controlled goods will be manufactured, stored or examined. Full details should be provided of any buildings, including dimensions, windows, doors and the nature of construction.

6. Specific activity to be undertaken in the area to be licensed and the hours of operation:

7. Any particular security measures that will be applied to the area to be licensed.

8. [Where applicable] details of procedures and records used to account for the manufacture, movement, and storage of goods subject to the control of the Customs

   - If the application is for a Customs controlled area licence for any of the purposes specified in paragraph 2(a), (b), (f) and (g) above, complete paragraphs 9, 10, and 14 below.
   - If the application is for a Customs controlled area licence for the purpose specified in paragraph 2(c) above, complete paragraphs 11, 12, and 14 below.
   - If the application is for a Customs controlled area licence for the purpose specified in paragraph 2(d) above, complete paragraphs 13 and 14 below.

9. Details of the type of excisable goods to be manufactured or stored in the area to be licensed:

Note: Description of the goods to be in the same form as in the Excise Order of the Customs Revenue and Border Protection Act 2012 in the case of goods manufactured in the Cook Islands, and in the case of imported goods.

10. Details of any licence currently held or previously held by the applicant to manufacture or store excisable goods in the Cook Islands

11. Estimate of cargo volumes for the next 3 years in respect of the area to be licensed

12. Nature of the cargo to be handled and equipment used for handling the cargo in respect of the area to be licensed

13. Estimate of passenger volumes over the next 3 years in respect of the area to be licensed

14. Contact person nominated by the applicant for the purpose of discussing this application

General Information

i. In the case of an area licensed for any of the purposes specified in paragraph 2(b), (c), and (g) above, an annual licence fee is payable in accordance with the scale set out in Schedule 1 of the Customs Revenue and Border Protection Regulations 2012.

ii. A form of security of a kind set out in regulation 72 of the Customs Revenue and Border Protection Regulations 2012 may be required.

I hereby declare that the particulars contained in this application are true and correct.

Signature of applicant:

Date:

Form 2

Customs controlled area licence

Section 15, Customs Revenue and Border Protection Act 2012

Pursuant to section 15 of the Customs Revenue and Border Protection Act 2012, I hereby grant to: [name of licensee]

a Customs Controlled Area Licence for the purposes of [specify purpose or purposes specified in section 13 of the Customs Revenue and Border Protection Act 2012 or regulation 6 of the Customs Revenue and Border Protection Regulations 2012 for which licence is granted]

For the area located at [specify area in respect of which licence granted].

This licence is granted subject to the terms, conditions, and restrictions set out in the Procedure Statement issued with this licence.

Date:

Signature:

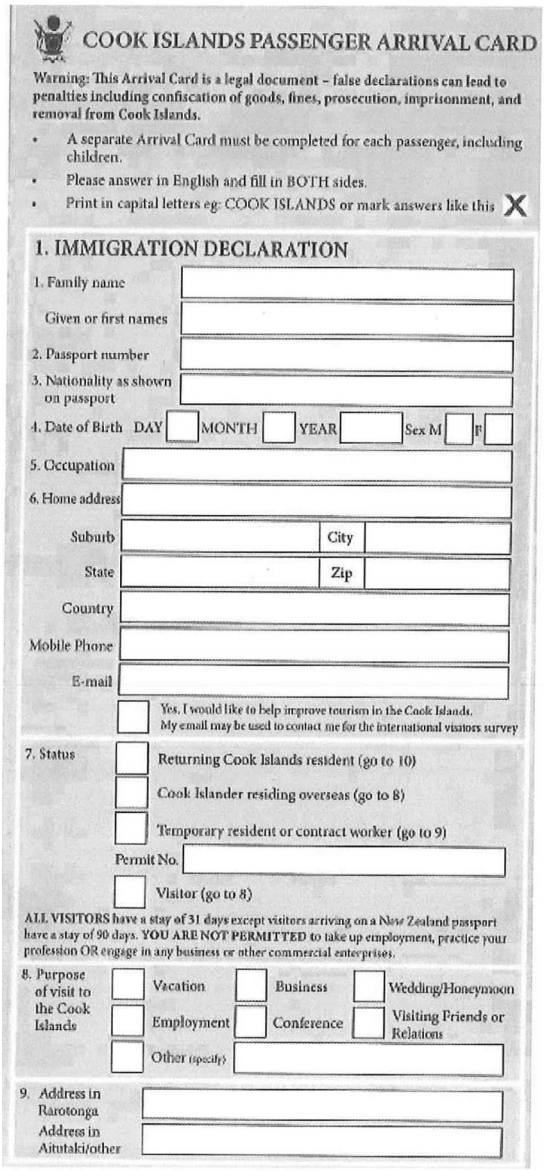
Comptroller of the Cook Islands Customs Service

Note:
Section 16 of the Customs Revenue and Border Protection Act 2012 provides that the Comptroller of the Cook Islands Customs Service may, by notice in writing, vary, or revoke the terms, conditions, or restrictions to which this licence is subject.

Form 3

Cook Islands Passenger Arrival Card

[Schedule 2 Form 3: replaced, on 29 June 2016, by section 5 of the Customs Revenue and Border Protection Amendment Regulations 2016 (SN 2016/5).]



COOK ISLANDS PASSENGER ARRIVAL CARD

Warning: This Arrival Card is a legal document – false declarations can lead to penalties including confiscation of goods, fines, prosecution, imprisonment, and removal from Cook Islands.

- A separate Arrival Card must be completed for each passenger, including children.
- Please answer in English and fill in BOTH sides.
- Print in capital letters eg: COOK ISLANDS or mark answers like this X

1. IMMIGRATION DECLARATION

1. Family name
Given or first names
2. Passport number
3. Nationality as shown on passport
4. Date of Birth DAY MONTH YEAR Sex M F
5. Occupation
6. Home address
Suburb City
State Zip
Country
Mobile Phone
E-mail

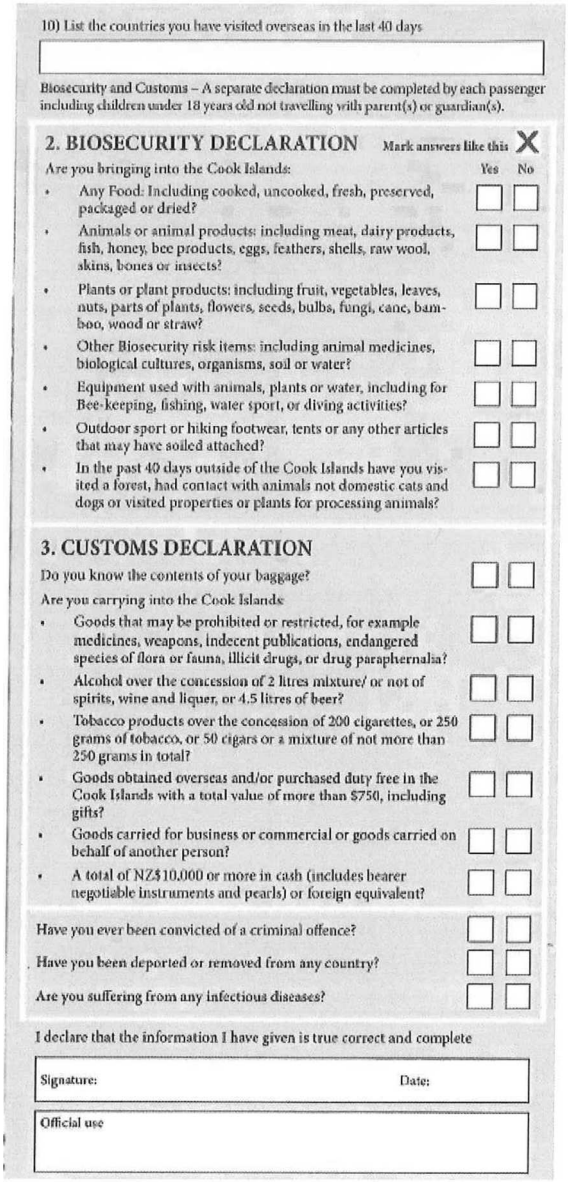
Yes, I would like to help improve tourism in the Cook Islands. My email may be used to contact me for the international visitors survey

7. Status
Returning Cook Islands resident (go to 10)
Cook Islander residing overseas (go to 8)
Temporary resident or contract worker (go to 9)
Permit No.
Visitor (go to 8)

ALL VISITORS have a stay of 31 days except visitors arriving on a New Zealand passport have a stay of 90 days. **YOU ARE NOT PERMITTED** to take up employment, practice your profession OR engage in any business or other commercial enterprises.

8. Purpose of visit to the Cook Islands
Vacation Business Wedding/Honeymoon
Employment Conference Visiting Friends or Relations
Other (specify)

9. Address in Rarotonga
Address in Aitutaki/other



10) List the countries you have visited overseas in the last 40 days

Biosecurity and Customs – A separate declaration must be completed by each passenger including children under 18 years old not travelling with parent(s) or guardian(s).

2. BIOSECURITY DECLARATION

Mark answers like this X

Are you bringing into the Cook Islands:	Yes	No
• Any Food: Including cooked, uncooked, fresh, preserved, packaged or dried?	☐	☐
• Animals or animal products: including meat, dairy products, fish, honey, bee products, eggs, feathers, shells, raw wool, skins, bones or insects?	☐	☐
• Plants or plant products: including fruit, vegetables, leaves, nuts, parts of plants, flowers, seeds, bulbs, fungi, cane, bamboo, wood or straw?	☐	☐
• Other Biosecurity risk items: including animal medicines, biological cultures, organisms, soil or water?	☐	☐
• Equipment used with animals, plants or water, including for Bee-keeping, fishing, water sport, or diving activities?	☐	☐
• Outdoor sport or hiking footwear, tents or any other articles that may have soiled attached?	☐	☐
• In the past 40 days outside of the Cook Islands have you visited a forest, had contact with animals not domestic cats and dogs or visited properties or plants for processing animals?	☐	☐

3. CUSTOMS DECLARATION

Do you know the contents of your baggage?	☐	☐
Are you carrying into the Cook Islands:		
• Goods that may be prohibited or restricted, for example medicines, weapons, indecent publications, endangered species of flora or fauna, illicit drugs, or drug paraphernalia?	☐	☐
• Alcohol over the concession of 2 litres mixture/ or not of spirits, wine and liquer, or 4.5 litres of beer?	☐	☐
• Tobacco products over the concession of 200 cigarettes, or 250 grams of tobacco, or 50 cigars or a mixture of not more than 250 grams in total?	☐	☐
• Goods obtained overseas and/or purchased duty free in the Cook Islands with a total value of more than $750, including gifts?	☐	☐
• Goods carried for business or commercial or goods carried on behalf of another person?	☐	☐
• A total of NZ$10,000 or more in cash (includes bearer negotiable instruments and pearls) or foreign equivalent?	☐	☐
Have you ever been convicted of a criminal offence?	☐	☐
Have you been deported or removed from any country?	☐	☐
Are you suffering from any infectious diseases?	☐	☐

I declare that the information I have given is true correct and complete

Signature: Date:

Official use

Form 4

Customs Declared Goods

When you must make this declaration

You must make this declaration if—

• You answered "yes" to any of the questions, about goods, in part 2 of your Cook Islands Arrival Declaration Card; or

• You are asked by a Customs officer to make this declaration.

What you must declare

Please fill in the columns below for all goods that may be prohibited or restricted.

Please fill in the columns below for all goods that you acquired overseas or from a duty free source in the Cook Islands and that—

• are alcohol and tobacco products; or

• are for business or commercial use; or

• are carried on behalf of other persons; or

• are of any other kind (except clothing, toiletries, or jewellery intended for your own personal use and not for gift, sale, or exchange).

Description of Goods Price Paid Currency Official Use Only

Declaration

I .....
(full name) declare that the information I have given is true, correct, and complete.
This declaration is also made in respect of ..... persons aged under 17 travelling with me.

Signature: Date:

Payment of Customs charges

Payment of Customs charges may be made by cash.

Form 5

Aircrew Declaration
Customs Revenue and Border Protection Regulations 2012

Aircrew Declaration List

Aircraft From Which arrived at Date

We, the undersigned Captain, Officers and Crew of the above mentioned aircraft declare that we have in our possession our custody, the packages, articles or goods entered opposite our signature and we severally undertake that neither such packages, articles or goods, nor portion thereof will be landed without the authority of an officer of Customs.

Name (Printed) Signature Rank Cigarettes

No. Cigars

No. Tobacco

Wt. Liquor

Qts Perfume

Ozs Other Articles FOR OFFICIAL USE

I declare that the foregoing list contains the signature of all the officers and members of my crew, and that they have been notified that all articles in their possession, other than bona fide personal effects, must be entered thereon.

Declared before me Date Captain of Aircraft

Form 6

Crews Effects Declaration

Shipping line, agent Port: No of Pages

Date:

WRONG DECLARATION MAY LEAD TO PROSECUTION

For official use

1. Vessel's name:

2. Effects which are dutiable or subject to prohibitions or restrictions

Other articles

3. Flag Spirits Wine Cigarettes Cigar Tobacco

4. No.

5. Name

6. Rank/ratingBtls Btls Pcs Pcs Grms

Form 7

Warrant for compulsory acquisition of goods

Section 97, Customs Revenue and Border Protection Act 2012

I, [full name],

Comptroller of the Cook Islands Customs Service, hereby exercise the Crown's right under section 97(1) of the Customs Revenue and Border Protection Act 2012 to acquire the goods described in the attached schedule from [state name of person from whom goods are being acquired]

of [address]

Signature:

Date:

[The next page is 943,451]

Form 8

Application for registration as a user of Customs computerised entry processing system

Section 164, Customs Revenue and Border Protection Act 2012

Section 1: Application identification details

Surname:

First name:

Other names by which you are known:

Date of birth:

Form of identification

Birth certificate No:

Official photo identification:

Passport No:

Cook Islands driver's licence No:

Other form of identification that is acceptable to the Comptroller as a comparable form of official identification and No:

Section 2: Applicant contact details

Work contact details

Company name:

Mailing address:

Physical address:

Phone No:

Email address:

Home contact details

Mailing address:

Physical address:

Phone No:

Email address

Section 3: Reasons for registration

Indicate which of the following reasons apply:

Importing goods for your own use Yes/No

Exporting goods for your own use Yes/No

Employed by or conducting business as a—

Customs broker dealing in imports Yes/No

Company/entity that imports goods Yes/No

Customs broker dealing in exports Yes/No

Company/entity that exports goods Yes/No

Section 4: Revenue Management Division Number details

If you are importing goods for your own use or exporting goods in your own name, state your Revenue Management Division (RMD) number:

If you are employed by or conducting business as a company/entity that imports or exports goods, state the name(s) and Revenue Management Division (RMD) number(s) of the company (or companies) or entity (or entities) in whose name you wish to lodge entries:

If you are employed by or conducting business as a Customs broker, state the name(s) of the Revenue Management Division (RMD) number(s) of the broker company (or companies) in whose name you wish to lodge entries:

Section 5: Transmission details

How do you, or will you, transmit entries to the Customs?

Section 6: Declaration

I, [name], declare that the information I have provided is true, correct, and complete.

I am aware of the provisions of section 163 to 169 of the Customs Revenue and Border Protection Act 2012

Signature of applicant:

Date:

You are advised that the information requested on this form is collected to enable you to enter goods by electronic messages in the prescribed form and for the Customs to verify the correctness of the entries for Customs purposes.

The Customs Revenue and Border Protection Act 2012 provides that every entry of goods must be made in such form and within such time and in such manner as may be prescribed. If you do not supply the information you will not be able to enter goods by means of an electronic message through the Customs computerised entry systems.

Form 9

Customs declaration regarding identity and entitlement to travel

Section 181, Customs Revenue and Border Protection Act 2012

I, [Full name], of [address], having been required by a Customs officer to produce for inspection 1 or more of the documents specified in Regulation 67 of the Customs Revenue and Border Protection Act 2012, and being unable to do so, declare that the particulars of my name and address specified above are true and correct.

Signature:

Date:

Notes:

1. This Declaration must be completed on demand made by a Customs officer.

2. The documents specified in Regulation 67 of the Customs Revenue and Border Protection Regulations are:

    a) passport of certificate of identity
    b) tickets
    c) boarding pass
    d) drivers licence
    e) any identity card or similar document that has been issued to a person by the person's employer or by a financial institution, an organisation providing goods or services, an industrial union, a professional organisation, or a recreational organisation, that bears that persons signature or photograph.

For official use only

Flight/Ship's Voyage No:

Signature of Customs officer:

Date:

Form 10

Search warrant

Section 215, Customs Revenue and Border Protection Act 2012

To every Customs officer (or [full name], Customs officer)

I am satisfied on an application, in writing made on oath, that there are reasonable grounds to believe that there is in or on [specify place or thing] the following thing, namely:

*(a) anything that there are reasonable ground to believe may be evidence of—
(i) the commission of an offence against [specify offence]; or
(ii) the unlawful exportation or importation of [specify goods]; or

*(b) any thing that there are reasonable grounds to believe is intended to be used for the purpose of—
(i) committing an offence against [specify offence]; or
(ii) unlawfully exporting or importing [specify goods]; or

*(c) any thing that is liable to seizure under the Customs Revenue and Border Protection Act 2012.

*Delete if inapplicable

This is to authorise you—

(a) To enter and search the place or thing specified above on 1 occasion within 10 working days of the date of issue of this warrant at any time that is reasonable in the circumstances, subject to the following conditions (if any) [specify conditions]; and

(b) To use any assistance that is reasonable in the circumstances; and

(c) To use any force that is reasonable in the circumstances for making entry (whether by breaking open doors or otherwise) and for breaking open any thing and for preventing the removal from the premises of any thing; and

(d) To search for and seize any thing referred to in this warrant, and to seize any other thing that you have reasonable cause to suspect may be evidence of the commission of an offence in respect of which you could have obtained a warrant; and

(e) To detain a person who is at the specified place, or who arrives at that place while you are executing this warrant, if, while you are executing this warrant, you reasonably believe that the thing referred to in this warrant may be on the person's body.

When executing this warrant, you are required to comply with sections 216(7) to (9), 219, and 223 of the Customs Revenue and Border Protection Act 2012.

If you seize any thing under this warrant, you are required to comply with section 220 of the Customs Revenue and Border Protection Act 2012.

Date:

[signature]

(High Court Judge, or Justice of the Peace, or Registrar of a High Court)

Form 11

Search and viewing warrant

Section 54, Customs Revenue and Border Protection Act 2012

To every Customs officer (or [full name], Customs officer)

This warrant relates to application [specify application number], made to me in writing on oath, under section 54(2) of the Customs Revenue and Border Protection Act 2012 (the Act)

I am satisfied that the requirements of section 54(4) of the Act have been fulfilled, namely—

a) That there are reasonable grounds to suspect that—

*(i) there is a risk or threat relevant to the purpose stated in section 46(1) of the Act; or

*(ii) a relevant offence, as defined in section 54(6) of the Act has been (or is being) (or will be) committed; and

*Delete if inapplicable

(b) That the search criteria specified in the application to which this warrant relates are reasonably related to the information available to the Customs that gives rise to those reasonable grounds to suspect.

This is to authorise you within 14 days after the day on which this warrant is granted to—

(a) Search for information to which access is given under section 49 of the Act to determine whether it includes information that is relevant to the search criteria specified in the application to which this warrant relates; and

(b) View any information that is relevant to the search criteria specified in the application to which this warrant relates and that is included in information to which access is given under section 49 of the Act.

Date:

Place:

Signature of High Court Judge or Justice of the Peace:

Form 12

Emergency warrant report form

Section 221, Customs Revenue and Border Protection Act 2012

To [High Court Judge, Justice of the Peace, or Registrar of a High Court who granted emergency warrant]

Report on executing and results of emergency warrant

1) Emergency warrant granted on:

2) Customs officer to whom warrant issued:

3) Date and time of entry:

4) Type of premises, place, or thing:

5) Time spent on premises:

6) Number, type, and purpose of assistants to person specified in warrant:

7) Force was (or was not) required to effect entry:

8) Owner/occupier was (or was not) present:

9) Results of warrant execution:

Reporting officer: [signature]

Report number:

Customs officer: [signature]

Date:

Form 13

Notice of seizure of goods under Customs Revenue and Border Protection Act 2012

Section 288, Customs Revenue and Border Protection Act 2012

Customs office [place] Cook Islands

(1) Insert name of importer or other person known or believed to have an interest in the goods

To (1)

(2) Insert particulars of the goods seized

Take notice that (2)

(3) State the provision of section 286 of the Act that applies

has/have been seized on [date] as forfeited to the Crown under (3)

(4) Insert particulars as

On the grounds that (4)

No:

Date:

Place:

Signature of Customs officer:

Form 14

Notice of Appeal to Customs Appeal Authority

Section 322, Customs Revenue and Border Protection Act 2012

Part 1—Appellant details

Appellant's full name:

of [address]:

Name of legal advisor or agent:

Address for service of documents:

Daytime phone number: [area code] [telephone number]

Fax number: [area code] [fax number]

Part 2—Decision appealed against

Name of person who made the decision appealed against [if known]:

If applicable, the entry number relating to the goods in respect of which the decision appealed against was made:

The Appellant hereby appeals against the decision of the Cook Islands Comptroller of Customs dated [date] that:

Part 3—The facts of the case

The Appellant relies on the following facts in support of the appeal:

Part 4—Grounds of appeal

The following are the grounds on which the Appellant bases this appeal:

Part 5—List of documents

The Appellant relies on the following documents:

Signature of Appellant or agent:
Date:
This form once completed is to be sent to:

XXXX

Form 15

Declaration under the Customs Revenue and Border Protection Act 2012

I, [full name], of [address] hereby declare that:

Date:

Signature:

Schedule 3

r 42

Provisions relating to PICTA

[Schedule 3 heading: replaced, on 18 November 2020, by section 7(1) of the Customs Revenue and Border Protection Amendment Regulations 2020 (SN 2020/26).]

1 In this Schedule, unless the contrary intention appears:

Factory means the place in the territory of a Party where a process of manufacture occurs

Factory cost means the total cost of the goods in their finished state following a process of manufacture, excluding any profit, marketing costs, taxes, and other duties

Inner containers includes any container or containers into which, or on which, any goods are packed for sale, but excludes any shipping container, pallet, or similar article used for the purposes of carriage on any ship or aircraft

Labour costs means:

(a) salaries, wages, bonuses, productivity payments, and other employment related benefits incurred in connection with a process of manufacture in the territory of a Party; and

(b) other labour costs incurred at a Factory in connection with the manufacturing process in the territory of a Party, including:

(i) management of the process of manufacture:
(ii) receipt of Materials:
(iii) storage of Materials:
(iv) supervision of the process:
(v) training in relation to the manufacture of goods:
(vi) quality control:
(vii) packing into inner containers; and
(viii) handling the storage of goods in the Factory

Material means all inputs, other than labour and overheads, into a process of manufacture in the form they are received at a Factory, including:

(a) an input that is itself a result of an earlier process of manufacture; (b) natural elements that are used in that process of manufacture; and (c) inner containers

Originating Material costs in relation to any process of manufacture means:

(a) the total cost of Wholly produced or obtained goods used in that process of manufacture; or

(b) the cost of Material used in that process of manufacture that is wholly produced or obtained in the territory of a Party, excluding Labour costs and Overhead costs from an earlier process of manufacture if:

(i) that earlier process of manufacture has taken place outside the territory of a Party; or
(ii) the total expenditure on Material that is wholly produced or

obtained, and on labour and overhead that is incurred, in the territory of that Party, is less than 40% of the factory cost of that process of manufacture

Other duties includes goods and services taxes, sales taxes, value added taxes, excise taxes, anti-dumping duties, and countervailing duties

Overhead costs includes any of the following costs where incurred in connection with the final process of manufacture in the territory of a Party:

(a) inspecting and testing Materials and goods:

(b) insuring real property, plant, equipment and Materials used in the production of the goods, work in progress and finished goods:

(c) liability insurance, accident compensation, and insurance against consequential loss from accident to plant and equipment:

(d) dies, moulds, and tooling, whether or not these items originate within the territory of a Party:

(e) depreciation, maintenance and repair of plant and equipment:

(f) interest payments for plant and equipment:

(g) research, development, design, engineering and creative work:

(h) rent, leasing, mortgage interest, depreciation on buildings, maintenance, repair, rates and taxes for real property used in the production of the goods:

(i) leasing of plant and equipment, whether or not these items originated within a territory of a Party:

(j) materials and supplies utilised in the manufacturing process, but not directly incorporated into the manufactured goods, including energy, fuel, water, lighting, lubricants and rags, whether or not these items originated within the Party:

(k) storage of Material and goods at the Factory:

(l) royalties, licences or fees in respect of patented machines or processes used in the manufacture of the goods, or in respect of the right to manufacture the goods, or intellectual property rights:

(m) subscriptions to standards institutions and industry and research associations:

(n) factory security, provision of medical care, including first aid kits and medical supplies, cleaning services, cleaning materials and equipment, training materials, disposal of waste, safety and protective clothing and equipment, and the subsidisation of a Factory cafeteria to the extent not recovered by returns:

(o) computer facilities allocated to the process of manufacture of the goods:

(p) contracting out part of the manufacturing process within the territory of a Party:

(q) employee transport and Factory vehicle expenses; and

(r) any tax in the nature of a fringe benefit tax payable on a cost in respect of labour or overheads

Overhead costs does not include:

(a) costs for telephone, mail, and other means of communication:

(b) the cost of shipping and airfreight containers:

(c) the cost of conveying, insuring, or shipping the goods after their manufacture is completed:

(d) royalty payments relating to a licensing agreement to distribute or market the goods:

(e) rent, mortgage interest, depreciation on buildings, property insurance premiums, maintenance, repair, taxes and rates for real property used by personnel charged with administrative functions:

(f) international travel expenses, including fares and accommodation:

(g) manufacturer's profits, or the profit or remuneration of any trader, agent, broker or other person dealing in the goods after their manufacture:

(h) costs relating to the general expense of doing business, such as the cost of providing executive, financial, sales, advertising, marketing, accounting and legal services, and insurance:

(i) any other costs and expenses incurred after the completion of the manufacture of the goods

Party means a State, Territory of Self-Governing Entity that has signed and ratified or acceded to PICTA pursuant to Article 26 of that agreement or that has acceded to PICTA pursuant to Article 27 of that agreement

Territory means a Party's land territory, internal waters, territorial waters, continental shelf, archipelagic waters and exclusive economic or resource management zones established in accordance with international law

Wholly produced or obtained goods means:

(a) live animals born and raised in the territory of a Party:

(b) animals obtained by hunting, trapping, fishing, gathering or capturing in the territory of a Party:

(c) products obtained from live animals born and raised in the territory of a Party:

(d) plants and plant products harvested, picked or gathered in the territory of a Party:

(e) products of sea fishing and other products taken from the sea outside the territory of a Party, where the Party is the country of registration of the vessel that carries out those operations:

(f) minerals and other naturally occurring substances extracted from soil, the waters, the seabed, or beneath the seabed of the territory of a Party:

(g) scrap and waste derived from manufacturing operations in the territory of a Party which are only fit for disposal or for the recovery of raw Materials:

(h) scrap and waste derived from articles collected or consumed in the territory of a Party which are only fit for the recovery of raw Materials:

(i) products taken from the area of the seabed outside the territory of that Party, pursuant to rights held by that Party and recognised under international law; or

(j) goods produced in the territory of a Party exclusively from products referred to in subparagraph (a) to (i).

[Schedule 3 clause 1 Party: replaced, on 18 November 2020, by section 7(2) of the Customs Revenue and Border Protection Amendment Regulations 2020 (SN 2020/26).]

2 For the purposes of paragraph 3 of this Annex, goods are indirectly exported if the goods do not enter the commerce of a State, Territory, or Self Governing entity which is not a Party Goods do not enter the commerce of a non-Party if:

(a) a transit entry is justified for geographical reasons or transport requirements; and

(b) the goods have only undergone an operation required for unloading or reloading, or any operation required to keep them in good condition.

3 Goods exported from one Party to any other Party, whether directly or indirectly, shall be treated as goods originating in the territory of the first Party if these goods are:

(a) wholly produced or obtained in the territory of that Party; or

(b) the result of the final process of manufacture performed in the territory of that Party, and the total expenditure on Originating Material costs, Labour costs and Overhead costs is not less than 40% of the total expenditure on Material, labour and overheads, whether or not incurred in the territory of that Party.

4 If difficulties arise, from unforeseen circumstances of a short term nature, resulting in an individual shipment of goods failing to qualify for origin under paragraph (3)(b), then the exporting and importing Parties may agree to apply a margin of tolerance of up to 2% of the qualifying expenditure. These Parties must apply this tolerance for a limited period of time only.

5 Minimal operations or processes that are only performed to:

(a) ensure the preservation of goods in good condition for the purposes of transport or storage:

(b) facilitate shipment or transportation; or

(c) package or present the goods for sale;

do not, alone or in combination with each other, confer origin on goods under any other rule.

[The next page is 943,751]

Schedule 4

r 43A

Provisions relating to PACER Plus

[Schedule 4: inserted, on 18 November 2020, by section 8 of the Customs Revenue and Border Protection Amendment Regulations 2020 (SN 2020/26).]

1 Interpretation

In this Schedule, unless the context otherwise requires—

acquaculture means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators

CIF value means the value of the good imported and includes the cost of insurance and freight up to the port or place of entry into the country of importation

declaration of origin means a declaration made in accordance with clause 15

declaration of origin requirements are the requirements set out in Annex 3-A of Chapter 3 of the PACER Plus

FOB the free-on-board value of the good, including the cost of transport to the port or site of final shipment abroad

generally accepted accounting principles —

(a) means the recognised consensus or substantial authoritative support in a Party, with respect to—

(i) the recording of revenues, expenses, costs, assets and liabilities; and

(ii) the disclosure of information; and

(iii) the preparation of financial statements; and

(b) includes broad guidelines of general application as well as detailed standards, practices and procedures

identical and interchangeable goods or materials means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical

indirect material means a good used in the production, testing or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:

(a) fuel and energy:

(b) tools, dies and moulds:

(c) spare parts and materials used in the maintenance of equipment and buildings:

(d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings:

(e) gloves, glasses, footwear, clothing, safety equipment, and supplies:

(f) equipment, devices, and supplies used for testing or inspecting goods:

(g) catalysts and solvents:

(h) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production

material means any matter or substance that is used in the production of a good

non-originating good or non-originating material means a good or material that does not qualify as originating in a party under this Schedule

originating good or originating material means a good or material that qualifies as originating in a party under this Schedule

packing materials and containers for shipment means goods used to protect a good during its transportation, other than containers and packaging material used for retail sale

party means a State, separate customs territory, or self-governing entity for which the PACER Plus is in force

preferential tariff treatment means the rate of customs duty that applies to an originating good in the territory of a party

producer means a person who engages in the production of goods or materials

production means methods of obtaining goods including but not limited to growing, mining, harvesting, farming, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, aquaculture, processing or assembling a good

product specific rules are the rules set out in Annex 3-B of Chapter 3 of the PACER Plus

regional value content has the meaning given to it in clause 4 of this Schedule.

2 Originating goods

A good is treated for the purpose of the Act and the Customs Tariff Act 2012 to originate in a party if—

(a) the good—

(i) is wholly produced or obtained in a party as provided in clause 3; or

(ii) is produced entirely in 1 or more parties, by 1 or more producers, exclusively from originating materials in accordance with this Schedule; or

(iii) satisfies the applicable product specific rule as a result of processes performed entirely in the territory of 1 or more of the parties by 1 or more producers; or

(iv) otherwise qualifies as an originating good under this Schedule; and

(b) the good meets all other applicable requirements of this Schedule.

3 Good wholly obtained or produced

For the purposes of clause 2, the following goods are wholly obtained or produced in a party:

(a) plants and plant goods including fruit, flowers, vegetables, trees, seaweed, fungi and live plants, grown, harvested, picked, or gathered in a party:
(b) live animals born and raised in 1 or more parties:
(c) goods obtained from live animals in a party:
(d) goods obtained from hunting, trapping, fishing, farming, aquaculture, gathering, or capturing in a party:
(e) minerals and other naturally occurring substances extracted or taken from soil, the waters, the seabed, or beneath the seabed in a party:
(f) goods of sea-fishing and other marine goods taken from the high seas, in accordance with international law, by any vessel registered or recorded with a party and entitled to fly the flag of that party:
(g) goods produced from goods referred to in paragraph (f) on board any factory ship registered or recorded with a party and entitled to fly the flag of that party:
(h) goods taken by a party, or a person of a party, from the seabed or beneath the seabed beyond the exclusive economic zone and adjacent continental shelf of that party and beyond areas over which non-parties exercise jurisdiction under exploitation rights granted in accordance with international law:
(i) goods which are—
  (i) waste and scrap derived from production and consumption in a party, if the goods are fit only for the recovery of raw materials; or
  (ii) used goods collected in a party, if the goods are fit only for the recovery of raw materials; and
(j) goods produced or obtained in a party solely from products referred to in paragraphs (a) to (i) or from their derivatives.

4 Regional value content

(1) For the purposes of clause 2, if a product specific rule requires a good to meet a regional value requirement, the formula for calculating the regional value content is—

$$RVC = \frac{V\text{-}VNM}{V} \times 100$$

RVC is the regional value content of a good, expressed as a percentage; and
V is the value of the good, as provided in subclause (2); and
VNM is the value of non-originating materials, including materials of undetermined origin.

(2) The value of the good referred to in subclause (1) is, for exported goods, the FOB value of the good.

(3) The value of non-originating material or materials of undetermined origin is—
(a) for imported materials, the CIF value at the time of importation of the materials; or
(b) for materials acquired within the territory of the party in which the good is produced, the earliest ascertainable price paid or payable for the materials in the territory of the party.

(4) The value of goods must be determined according to the valuation rules under the Act.

(5) For non-originating material or materials of undetermined origin included under subclause (1), the following expenses may be deducted from the value of the material:

(a) the cost of freight, insurance, packing and all other costs incurred in transporting the material within or between parties' territories to the location of the producer:

(b) duties, taxes and customs brokerage fees on the material paid in the territories of 1 or more of the parties other than duties and taxes that are waived, refunded or refundable or otherwise recoverable, including credit against duty or tax paid or payable:

(c) the cost of waste and spoilage resulting from the use of the material in the production of the good less the value of renewable scrap or by product:

(d) costs of processing incurred in the territory of 1 or more of the parties in producing the non-originating material:

(e) the cost of originating materials used or consumed in producing the non-originating material in the territory of 1 or more of the parties.

(6) No deduction is allowed for an expense under subclause (5) if the amount of the expense is unknown or evidence of the amount is unavailable.

(7) Costs must be recorded and maintained in accordance with generally accepted accounting principles applicable in the territory of the party in which the good is produced or manufactured.

5 Cumulative rules of origin

(1) A good is originating if it is produced in 1 or more of the parties by 1 or more producers, provided that the good satisfies the requirements in clause 2 and the other requirements in this Schedule.

(2) Originating goods or materials of a party used in the production of a good of another party must be considered to originate in the latter party.

(3) Production that occurs in the territory of 1 or more of the parties by 1 or more producer may count as originating content in the origin determination of a good regardless of whether that production was sufficient to confer originating status to the materials themselves.

6 Minimal operations and processes

If a claim of origin is based solely on regional value content, the following operations or processes (whether undertaken by themselves or in combination with each other) are considered to be minimal and may not be taken into account in determining whether goods are originating:

(a) operations to ensure goods are preserved in good condition for the purposes of transport or storage:

(b) facilitating shipment or transportation:

(c) packaging or presenting goods for sale:

(d) affixing of marks, labels or other similar distinguishing signs on products or their packaging:

(e) disassembly.

7 *De minimis*

(1) A good that does not satisfy the change in tariff classification requirements in a product specific rule is nonetheless an originating good if—

(a) the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10% of the FOB value of the good; or

(b) for a textiles or apparel good provided for in Chapters 50 to 63 of the Harmonised System, the weight of all non-originating materials used in its production that did not undergo the required change in tariff classification does not exceed 10% of the total weight of the good.

(2) A good referred to in subclause (1) must meet all other applicable requirements of this Schedule.

(3) The value of any non-originating materials must, however, be included in the value of non-originating materials for any applicable regional value content requirement for the good.

8 Accessories, spare parts, tools, and instructional or other information materials

(1) For the purposes of determining origin, accessories, spare parts, tools or instructional or other information, materials provided with the good—

(a) must be considered originating goods; and

(b) must be disregarded in determining whether all the non-originating materials used in the production of the originating goods undergo the applicable change in tariff classification or production process requirements.

(2) If the good is subject to a regional value content requirement, the value of the accessories, spare parts, tools or instructional or other information materials provided with the good must be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

(3) Subclauses (1) and (2) only apply if—

(a) the accessories, spare parts, tools, or instructional or other information materials are not invoiced separately from the good; and

(b) the quantities and the value of those accessories, spare parts, tools or instructional or other information materials provided with the good are customary for that good.

(4) Where accessories, spare parts, tools and instructional or other information materials presented with the good are not customary for the good or are invoiced separately from the good, they must be treated as separate goods for the purpose of determining the origin.

9 Identical and interchangeable goods or materials

The determination of whether identical and interchangeable goods or materials are originating goods must be made either:

(a) by physical segregation of each of the goods or materials; or

(b) by the use of an inventory management method used throughout the fiscal year of the person that selected the method and—

(i) recognised by the generally accepted accounting principles of the party in which the production is performed; or

(ii) accepted by that party in which production is performed.

10 Treatment of packing materials and containers

(1) Packing materials and containers in which a good is placed exclusively for transportation and shipment must not be taken into account in determining the origin of a good.

(2) Packing materials and containers in which a good is packaged for retail sale, when classified together with that good, must not be taken into account in

determining whether all of the non-originating materials used in the production of the good have met the applicable change in tariff classification or process of production requirements as set out in a product specific rule.

(3) If a good is subject to a regional value content requirement, the value of the packing materials and containers in which the good is packaged for retail sale must be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

(4) If the packaging material and container is not customary for the good, its value must not be included as originating in a regional value content calculation for the good.

11 Indirect materials

An indirect material must be treated as an originating material without regard to where it is produced and its value must be the cost registered in the accounting records of the producer of the good.

12 Records

(1) A producer, exporter, or authorised representative of the producer or exporter must keep, for 5 years from the date of export,—

(a) a record of all transactions relating to the origin of a good for which preferential tariff treatment is claimed in an importing party; and

(b) the declaration of origin relevant to the good, or a copy of the declaration.

(2) An importer claiming preferential tariff treatment must keep, for 5 years after the date of import,—

(a) all records relating to the importation of good; and

(b) the declaration of origin of the relevant good, or a copy of the declaration.

(3) The records that must be kept under the Act and this Schedule include electronic records.

13 Consignment

(1) A good that is transported only among parties retains it originating status as determined under clause 2.

(2) A good that has transited through a non-party retains its originating status as determined under clause 2 if the goods have not undergone subsequent production or any other operation in the territory of a non-party other than—

(a) unloading, reloading, storing, any other operation necessary to preserve the goods in good condition, repacking, relabelling, or any other operation necessary to transport the good to the territory of the importing party; or

(b) the good has been shown in or utilised at an exhibition in a non-party.

14 Goods in storage

(1) Customs must grant preferential tariff treatment for an originating good of an exporting party which on the date of entry into force of the PACER Plus is—

(a) in the process of being transported from the exporting party; or

(b) has not been released from Customs control; or

(c) is in storage in a warehouse regulated by Customs.

(2) However, subclause (1) only applies if the originating good is destined for home consumption in the Cook Islands and satisfies all the requirements in this Schedule.

15 Declaration of origin

(1) A declaration of origin must be provided to support a claim for eligible preferential tariff treatment.

(2) The declaration of origin must comply with the following requirements:

(a) it must be completed by the exporter or producer or an authorised representative of the exporter or producer:

(b) it must include the information required in the declaration of origin requirements:

(c) it must be made in respect of 1 or more goods and may include a variety of goods:

(d) it must be completed in English:

(e) it must be in written format, including electronic format:

(f) it must be an original, except copies may be made for subsequent transactions.

(3) The declaration of origin may be made on the invoice for the goods or on a separate document, including on a company's letterhead.

(4) A declaration of origin remains valid for 2 years after the date on which it is signed.

16 Verification of origin

(1) When there is reasonable doubt as to the origin of a good, Customs may verify the eligibility of the good for preferential tariff treatment by—

(a) requesting, in writing, relevant information from the importer; or

(b) requesting, in writing, relevant information from the exporter, producer, or an authorised representative of the exporter or producer; or

(c) undertaking a verification visit to the premises of the exporter or producer in the territory of another party in accordance with clause 16; or undertaking a verification visit to the premises of the exporter or producer in the territory of another party in accordance with clause 16; or

(d) undertaking any other procedure that Customs and the customs administration of the exporter agree on.

(2) A request provided under subclause (1)(a) or (b) must include:

(a) the reason for the request, including the specific issue Customs seeks to resolve in the verification; and

(b) sufficient information to identify the goods that are being verified; and

(c) a copy of relevant information submitted with the good including the declaration of origin.

(3) Customs must specify a period of 60 days from the date the written request is sent to the importer, exporter, or producer in which to respond.

(4) Customs may extend the 60-day period specified under subclause (3) by a maximum of 30 days.

17 Verification visits

Verification of imported goods claiming preferential tariff treatment

(1) If all verification actions under clause 16(1)(a), (b) and (d) have been exhausted and have failed to resolve the concerns of Customs, a verification visit may be conducted.

(2) Before conducting a verification visit Customs must—

(a) make a written request to the exporter or producer to conduct a verification visit of their premises and the request must include details about—

(i) the proposed date of the visit; and

(ii) the objective and scope of the proposed visit, including specific reference to the goods that are the subject of the verification referred to in the declaration of origin; and

(iii) the names and titles of the Customs officers who will participate in the visit; and

(b) obtain the written consent of the exporter or producer whose premises are to be visited.

(3) Customs must also notify the Customs administration of the other party of its intention to conduct a verification visit.

Verification of exported goods claiming preferential tariff treatment in importing Party

(4) An exporter or producer that has consented to a Customs administration of an importing Party conducting a verification visit to its premises in the Cook Islands must also notify Customs of the visit before it takes place.

(5) During the verification visit the exporter or producer must allow Customs—

(a) to participate as an observer:

(b) to undertake similar compliance verifications in respect of the exporter's or producer's activities to ensure compliance with Customs laws.

(6) Nothing in this regulation affects the rights of Customs to undertake verification or compliance activities within its territory in accordance with its laws and regulations.

18 Decision of origin

(1) Customs must permit preferential tariff treatment for goods if it is satisfied under clause 2 that the goods originate in a party.

(2) Customs may deny preferential tariff treatment if—

(a) the goods do not meet the requirements of this Schedule; or

(b) the importer, exporter, or producer fails to comply with any of the relevant requirements under this Schedule; or

(c) verification action conducted under clause 17 has failed to determine the good is originating.

(3) Customs must, on request by the importer or producer, provide written reasons for a decision to deny preferential treatment.

(4) Customs must not reject a claim of preferential tariff treatment only by reason of the invoice being issued in a non-party or by a third party.

These regulations are administered by the Ministry of Finance and Economic Management.
Published under the authority of the Parliament of the Cook Islands.

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Excise Order 2018

TABLE OF AMENDMENTS

The Excise Order 2018 No 5 was signed on 23 February 2018 and commenced on 24 February 2018.

Amending Legislation	Signed	Date of Commencement
This order has not been amended.		

[The next page is 946,751]

Excise Order 2018

TABLE OF PROVISIONS

1 Title
2 Commencement
3 Specified goods and rates of excise in Schedule
4 Revocation

Schedule
Excise Duties Table

Pursuant to section 13 of the Customs Revenue and Border Protection Act 2012, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following order—

1 Title

This order is the Excise Order 2018.

2 Commencement

This order comes into force on 1 June 2018.

3 Specified goods and rates of excise in Schedule

For the purpose of sections 13(a), 102, 106(1), 109(1), 110(1), and 112(1) of the Customs Revenue and Border Protection Act 2012,—

(a) the goods specified in the Excise Duties Table set out in the Schedule are specified goods; and

(b) the rates of excise or excise-equivalent duty applying to those goods are as set out in that Excise Duties Table.

4 Revocation

The Customs Excise Order 2014 is revoked.

[The next page is 947,851]

Schedule

cl 3

Excise Duties Table

NOTES:

1. Subject to these Notes, interpretation of this table is governed by the same General Rules of Interpretation applicable to the tariff.
2. For the purpose of the description of goods in this Table, the terms **Tariff item** and **Tariff heading** have the same meaning as in section 2 of the Customs Tariff Act 2012. The term **Excise heading** means a heading printed in bold type and identified by four digits.
3. The term **Excise item number** means excise items identified by eight digits and includes the heading thereto so identified.

Goods Manufactured in the Cook Islands

Excise Number	Statistical Unit	Goods Description		Excise Rates
22.02		**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09, if imported would be classified within Tariff item 2202.10.11, 2202.10.19, 2202.10.21, 2202.10.29, 2202.10.31, 2202.10.39, 2202.10.91, 2202.10.99, 2202.91.11, 2202.91.19, 2202.91.21, 2202.91.29, 2202.91.31, 2202.91.39, 2202.91.91, 2202.91.99, 2202.99.11, 2202.99.19, 2202.99.21, 2202.99.29, 2202.99.31, 2202.99.39, 2202.99.91, or 2202.99.99.**		
		— Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
		— — — In aluminum containers		
22.02.11F	kg	. . . . Flavoured	*per kg of sugar*	$9.37
22.02.12A	kg	. . . . Other	*per kg of sugar*	$9.37
		— — — In glass containers		
22.02.13F	kg	. . . . Flavoured	*per kg of sugar*	$9.37
22.02.14A	kg	. . . . Other	*per kg of sugar*	$9.37
		— — — In plastic containers		
22.02.15F	kg	. . . . Flavoured	*per kg of sugar*	$9.37

22.02.16A	kg	.... Other	*per kg of sugar* $9.37
		— — — In other containers	
22.02.17F	kg	.... Flavoured	*per kg of sugar* $9.37
22.02.18A	kg	.... Other	*per kg of sugar* $9.37
		— Other:	
		— — Non-alcoholic beer:	
		— — — In aluminum containers	
22.02.2IF	kg	.... Flavoured	*per kg of sugar* $9.37
22.02.22A	kg	.... Other	*per kg of sugar* $9.37
		— — — In glass containers	
22.02.23F	kg	.... Flavoured	*per kg of sugar* $9.37
22.02.24A	kg	.... Other	*per kg of sugar* $9.37
		— — — In plastic containers	
22.02.25F	kg	.... Flavoured	*per kg of sugar* $9.37
22.02.26A	kg	.... Other	*per kg of sugar* $9.37
		— — — In other containers	
22.02.27F	kg	.... Flavoured	*per kg of sugar* $9.37
22.02.28A	kg	.... Other	*per kg of sugar* $9.37
		.... Other	
		— — — In aluminum containers	
22.02.3IF	kg	.... Flavoured	*per kg of sugar* $9.37
22.02.32A	kg	.... Other	*per kg of sugar* $9.37
		— — — In glass containers	
22.02.33F	kg	.... Flavoured	*per kg of sugar* $9.37
22.02.34A	kg	.... Other	*per kg of sugar* $9.37
		— — — In plastic containers	
22.02.35F	kg	.... Flavoured	*per kg of sugar* $9.37
22.02.36A	kg	.... Other	*per kg of sugar* $9.37
		— — — In other containers	
22.02.37F	kg	.... Flavoured	*per kg of sugar* $9.37

22.02.38A	kg	. . . . Other	*per kg of sugar*	$9.37
22.03		**Beer made from malt which if imported, would be classified within tariff item 2203.00.11, 2203.00.19, 2203.00.21, 2203.00.29, 2203.00.31, 2203.00.39, 2203.00.41, 2203.00.49, 2203.00.51, or 2203.00.59.**		
		— — — Containing not more than 1.15 % vol		
22.03.11A	1 al	. . . . Cans	*per 1 al*	$29
22.03.19B	1 al	. . . . Other	*per 1 al*	$29
		— — — Containing more than 1.15 % vol, but not more than 2.5 % vol		
22.03.21A	1 al	. . . . Cans	*per 1 al*	$29
22.03.29B	1 al	. . . . Other	*per 1 al*	$29
		— — — Containing more than 2.5 % vol, but not more than 4.35 % vol		
22.03.31A	1 al	. . . . Cans	*per 1 al*	$29
22.03.39B	1 al	. . . . Other	*per 1 al*	$29
		— — — Containing more than 4.35 % vol, but not more than 5 % vol		
22.03.41A	1 al	. . . . Cans	*per 1 al*	$29
22.03.49B	1 al	. . . . Other	*per 1 al*	$29
		— — — Containing more than 5 % vol		
22.03.51A	1 al	. . . . Cans	*per 1 al*	$29
22.03.59B	1 al	. . . . Other	*per 1 al*	$29
22.04		**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09 which if imported, would be classified within tariff item 2204.10.11, 2204.10.12, 2204.10.91, 2204.10.92, 2204.10.94, or 99.04.10.95.**		
		— Sparkling wine:		
		— — — Champagne		
22.04.01A	1 al	. . . . Containing not more than 14% vol	*per 1 al*	$29
22.04.02B	1 al	. . . . Containing more than 14% vol	*per 1 al*	$29
		— — — Other:		
		. . . . Red		
22.04.03C	1 al	. . . . Containing not more than 14% vol	*per 1 al*	$29
22.04.04D	1 al	. . . . Containing more than 14% vol	*per 1 al*	$29
		— — — White		
22.04.05E	1 al	. . . . ontaining not more than 14% vol	*per 1 al*	$29
22.04.06F	1 al	. . . . Containing more than 14% vol	*per 1 al*	$29

		— Other wine; grape must with fermentation prevented or arrested by the addition of alcohol which if imported, would be classified within tariff item 2204.21.11' 2204.21.12, 2204.21.13, 2204.21.21' 2204.21.22, 2204.21.23, 2204.21.31, 2204.21.32, 2204.21.33, 2204.21.41' 2204.21.42, 2204.21.43, 2204.21.51' 2204.21.52, 2204.21.53, 2204.21.54, 2204.21.61, 2204.21.62, 2204.21.63, 2204.21.64, 2204.21.71, 2204.21.72, 2204.21.73, 2204.21.81, 2204.21.82, 2204.21.83, 2204.22.11, 2204.22.12, 2204.22.19, 2204.22.21' 2204.22.21, 2204.22.22, 2204.22.29, 2204.22.31, 2204.22.32, 2204.22.39, 2204.22.41, 2204.22.42, 2204.22.51, 2204.22.52, 2204.29.11, 2204.29.12, 2204.29.19, 2204.29.21, 2204.29.22, 2204.29.29, 2204.29.31, 2204.29.32, 2204.29.39, 2204.29.41, 2204.29.42, 2204.29.51, 2204.29.52, 2204.30.10, 2204.30.20 or 2204.30.30.		
		— — In containers holding 2 liters or less		
		— — — Sherry, in containers of a capacity of not more than 750 ml		
22.04.11A	1 al	. . . . Containing not more than 14% vol	*per 1 al*	$29
22.04.12B	1 al	. . . . Containing more than 14% vol, but not more than 23% vol	*per 1 al*	$29
22.04.13C	1 al	. . . . Containing more than 23% vol	*per 1 al*	$42.65
		— — — Sherry, in other containers		
22.04.14D	1 al	. . . . Containing not more than 14%vol	*per 1 al*	$29
22.04.15E	1 al	. . . . Containing more than 14% vol, but not more than 23% vol	*per 1 al*	$29
22.04.16F	1 al	. . . . Containing more than 23% vol	*per 1 al*	$42.65
		— — — Port, in containers of a capacity of not more than 750 ml		
22.04.17G	1 al	. . . .Containing not more than l4%vol	*per 1 al*	$29
22.04.18A	1 al	. . . . ontaining more than 14% vol, but not more than 23% vol	*per 1 al*	$29
22.04.19B	1 al	. . . . Containing more than 23% vol	*per 1 al*	$42.65
		— — — Port, in other containers		
22.04.21C	1 al	. . . . Containing not more than 14% vol	*per 1 al*	$29
22.04.22D	1 al	. . . . Containing more than 14% vol, but not more than 23% vo1	*per 1 al*	$29
22.04.23E	1 al	. . . . Containing more than 23% vol	*per 1 al*	$42.65
		— — — Wine in containers of a capacity of not more than 750 m1		
22.04.24F	1 al	. . . . White, containing not more than 14% vol	*per 1 al*	$29
22.04.25G	1 al	. . . . White, containing more than 14% vol	*per 1 al*	$29

22.04.26A	1 al	. . . . Red, containing not more than 14% vol	*per 1 al*	$29
22.04.27B	1 al	. . . . Red, containing more than 14% vol	*per 1 al*	$29
		— — — Wine, in other containers		
22.04.28C	1 al	. . . .White, containing not more than l4%vol	*per 1 al*	$29
22.04.29D	1 al	. . . . White, containing more than 14% vol	*per 1 al*	$29
22.04.30E	1 al	. . . . Red, containing not more than 14%vol	*per 1 al*	$29
22.04.31F	1 al	. . . . Red, containing more than 14% vol	*per 1 al*	$29
		— — — Other, in containers of a capacity of not more than 750 ml		
22.04.32G	1 al	. . . . Containing not more than 14%vol	*per 1 al*	$29
22.04.33A	1 al	. . . . Containing more than 14% vol, but not more than 23% vol	*per 1 al*	$29
22.04.34B	1 al	. . . . Containing more than 23% vol	*per 1 al*	$42.65
		— — — Other, in other containers		
22.04.35C	1 al	. . . . Containing not more than 14%vol	*per 1 al*	$29
22.04.36D	1 al	. . . . Containing more than 14% vol, but not more than 23% vol	*per 1 al*	$29
22.04.37E	1 al	. . . . Containing more than 23% vol	*per 1 al*	$42.65
		— — In containers holding more than 2 litres but not more than 10 litres.		
		— — — Containing not more than 14 % vol, fortified by the addition of spirits or any substance containing spirit or any substance containing spirit.		
22.04.41F	1 al	. . . . Sherry	*per 1 al*	$29
22.04.42G	1 al	. . . . Port	*per 1 al*	$29
22.04.43A	1 al	. . . . Other Kinds	*per 1 al*	$29
		— — — Containing more than 14 % vol, but not more than 23% fortified by the addition of spirits or any substance containing spirit		
22.04.44B	1 al	. . . . Sherry	*per 1 al*	$29
22.04.45C	1 al	. . . . Port	*per 1 al*	$29
22.04.46D	1 al	. . . . Other Kinds	*per 1 al*	$29
		— — — Containing more than 23% fortified by the addition of spirits or any substance containing spirit		
22.04.47E	1 al	. . . . Sherry	*per 1 al*	$42.65
22.04.48F	1 al	. . . . Port	*per 1 al*	$42.65
22.04.49G	1 al	. . . . Other Kinds	*per 1 al*	$42.65
		— — — Other wine, containing not more than 14 % vol		
22.04.50A	1 al	. . . . White:	*per 1 al*	$29
22.04.51B	1 al	. . . . Red	*per 1 al*	$29
		— — — Other wine, containing more than 14 % vol		
22.04.52C	1 al	. . . . White:	*per 1 al*	$29
22.04.53D	1 al	. . . . Red	*per 1 al*	$29

22.04.54E	1 al	— — Other:	*per 1 al*	
		— — — Fortified by the addition of spirits or any substance containing spirit, containing not more than 14% vol		
22.04.61A	1 al	. . . . Sherry	*per 1 al*	$29
22.04.62B	1 al	. . . . Port	*per 1 al*	$29
22.04.63C	1 al	. . . . Other Kinds	*per 1 al*	$29
		— — — Fortified by the addition of spirits or any substance containing spirit, containing more than 14% vol, but not more than 23% vol		
22.04.64D	1 al	. . . . Sherry	*per 1 al*	$29
22.04.65E	1 al	. . . . Port	*per 1 al*	$29
22.04.66F	1 al	. . . . Other Kinds	*per 1 al*	$29
		— — — Fortified by the addition of spirits or any substance containing spirit, containing more than 23% vol		
22.04.67G	1 al	. . . . Sherry	*per 1 al*	$42.65
22.04.68A	1 al	. . . . Port	*per 1 al*	$42.65
22.04.69B	1 al	. . . . Other Kinds	*per 1 al*	$42.65
		— — — Other, containing not more than 14% vol		
22.04.70C	1 al	. . . . White:	*per 1 al*	$29
22.04.71D	1 al	. . . . Red	*per 1 al*	$29
		Other, containing more than 14% vol		
22.04.72E	1 al	. . . . White:	*per 1 al*	$29
22.04.73F	1 al	. . . . Red	*per 1 al*	$29
		— Other grape must		
22.04.74E	1 al	— — — Containing not more than 14% vol	*per 1 al*	$29
22.04.75G	1 al	— — — Containing more than 14% vol, but not more than 23% vol	*per 1 al*	$29
22.04.76A	1 al	— — — Containing more than 23% vol	*per 1 al*	$42.65
22.05		**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances which if imported, would be classified within tariff item 2205.10.11, 2205.10.12, 2205.10.13, 2205.10.21, 2205.10.22, 2205.10.23, 2205.10.31, 2205.10.32, 2205.10.33, 2205.10.41, 2205.10.42, 2205.10.43, 2205.90.11, 2205.90.12, 2205.90.13, 2205.90.21, 2205.90.22, 2205.90.23, 2205.90.31, 2205.90.32, 2205.90.33, 2205.90.41, 2205.90.42, or 2205.90.43.**		
		— In containers holding 2 litres or less:		
		— — Vermouth		

		— — — Containing fortified by the addition of spirits or any substance containing spirit		
22.05.11A	1 a1	. . . . Containing not more than 14% vol	*per 1 al*	$29
22.05.12B	1 a1	. . . . Containing more than 14% vol, but not more than 23% vol	*per 1 al*	$29
22.05.13C	1 a1	. . . . Containing more than 23% vol	*per 1 al*	$42.65
		— — — Other		
22.05.14D	1 a1	. . . . Containing not more than l4%vol	*per 1 al*	$29
22.05.15E	1 a1	. . . . Containing more than 14% vol, but not more than 23% vol	*per 1 al*	$29
22.05.16F	1 a1	. . . . Containing more than 23%vol	*per 1 al*	$42.65
		— — Other		
		— — — Other, containing fortified by the addition of spirits or any substance containing spirit		
22.05.21A	1 a1	. . . . Containing not more than 14%vol	*per 1 al*	$29
22.05.22B	1 a1	. . . . Containing more than 14% vol, but not more than 23% vol	*per 1 al*	$29
22.05.23C	1 a1	. . . . Containing more than 23%vol	*per 1 al*	$42.65
		— — — Other		
22.05.24D	1 a1	. . . . Containing not more than 14%vol	*per 1 al*	$29
22.05.25E	1 a1	. . . . Containing more than 14% vol, but not more than 23% vol	*per 1 al*	$29
22.05.26F	1 a1	. . . . Containing more than 23%vol	*per 1 al*	$42.65
		— Other:		
		— — Vermouth		
		— — — Containing fortified by the addition of spirits or any substance containing spirit		
22.05.31A	1 a1	. . . . Containing not more than 14%vol	*per 1 al*	
22.05.32B	1 a1	. . . . Containing more than 14% vol, but not more than 23% vol	*per 1 al*	
22.05.33C	1 a1	. . . . Containing more than 23%vol	*per 1 al*	
		— — — Other		
22.05.34D	1 a1	. . . . Containing not more than l4%vol	*per 1 al*	
22.05.35E	1 a1	. . . . Containing more than 14% vol, but not more than 23% vol	*per 1 al*	
22.05.36F	1 a1	. . . . Containing more than 23%vol	*per 1 al*	
		— — Other		
		— — — Containing fortified by the addition of spirits or any substance containing spirit		
	1 a1	. . . . Containing not more than 14%vol	*per 1 al*	$29

	1 a1	.... Containing more than 14% vol, but not more than 23% vol	*per 1 al*	$29
	1 a1	.... Containing more than 23%vol	*per 1 al*	$42.65
		— — — Other		
	1 a1	.... Containing not more than l4%vol	*per 1 al*	$29
	1 a1	.... Containing more than 14% vol, but not more than 23% vol	*per 1 al*	$29
	1 a1	.... Containing more than 23%vol	*per 1 al*	$42.65
22.06		**Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non- alcoholic beverages, not elsewhere specified or included which if imported, would be classified within tariff item 2206.00.11, 2206.00.12, 2206.00.19, 2206.00.21, 2206.00.22, 2206.00.29, 2206.00.31, 2206.00.32, 2206.00.39, 2206.00.91, 2206.00.92, or 2206.00.99.**		
		— — — Ginger beer and herb beer		
22.06.11A	1 a1	.... Containing not more than 14% vol:	*per 1 al*	$29
22.06.12B	1 a1	.... Containing more than 14 % vol, but not more than 23 % vol	*per 1 al*	$29
22.06.13C	1 a1	.... Other	*per 1 al*	$42.65
		— — — Other fermented beverages, sparkling		
22.06.14D	1 a1	.... Containing not more than 14 % vol:	*per 1 al*	$29
22.06.15E	1 a1	.... Containing more than 14% vol, but not more than 23 % vol	*per 1 al*	$29
22.06.16F	1 a1	.... Other	*per 1 al*	$42.65
		— — — Other fermented beverages, still		
22.06.17G	1 a1	.... Containing not more than 14% vol:	*per 1 al*	$29
22.06.18A	1 a1	.... Containing more than 14% vol, but not more than 23% vol	*per 1 al*	$29
22.06.19B	1 a1	.... Other	*per 1 al*	$42.65
		— — — Other		
22.06.20C	1 a1	.... Containing not more than 14% vol:	*per 1 al*	$29
22.06.21D	1 a1	.... Containing more than 14 % vol, but not more than 23 % vol	*per 1 al*	$29
22.06.22E	1 a1	.... Other	*per 1 al*	$42.65
22.07		**Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength which if imported, would be classified within tariff item 2207.10.00 or 2207.20.00.**		
22.07.10A	1 a1	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher:	*per 1 al*	$51.23

22.07.208	1 a1	— Ethyl alcohol and other spirits, denatured, of any strength:	*per 1 al*	$51.23
22.08		**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages which if imported, would be classified within tariff item 2208.20.13, 2208.20.14, 2208.20.15, 2208.20.21, 2208.20.22, 2208.20.29, 2208.20.31, 2208.20.32, 2208.20.39, 2208.20.41, 2208.20.42, 2208.20.49, 2208.30.12, 2208.30.13, 2208.30.19, 2208.30.92, 2208.30.93, 2208.30.99, 2208.40.12, 2208.40.13, 2208.40.19, 2208.40.92, 2208.40.93, 2208.40.99, 2208.50.12, 2208.50.13, 2208.50.19, 2208.50.92, 2208.50.93, 2208.50.99, 2208.60.12, 2208.60.13, 2208.60.19, 2208.60.92, 2208.60.93, 2208.60.99, 2208.70.10, 2208.70.20, 2208.70.30, 2208.70.40, 2208.70.50, 2208.70.60, 2208.70.91, 2208.70.99, 2208.90.12, 2208.90.13, 2208.90.19, 2208.90.92, 2208.90.93, or 2208.90.99.**		
		— Spirits obtained by distilling grape wine or grape marc:		
		— — — Brandy		
		— — — — Not exceeding 57% vol:		
		— — — — — In containers of a capacity less than 180 litres:		
22.08.01A	1 a1	. . . . In bottles	*per 1 al*	$42.65
22.08.02B	1 a1	. . . . Otherwise packed	*per 1 al*	$42.65
22.08.03C	1 a1	— — — — — In other containers	*per 1 al*	$42.65
		— — — Brandy		
		— — — — Exceeding 57% vol:		
		— — — — — In containers of a capacity Jess than 180 litres:		
22.08.04D		. . . .. In bottles	*per 1 al*	$51.23
22.08.05E		. . . .. Otherwise packed	*per 1 al*	$51.23
22.08.06F		— — — — — In other containers	*per 1 al*	$51.23
		— — — Other		
		— — — — Not exceeding 57% vol:		
		— — — — — In containers of a capacity less than 180 litres:		
22.08.07G	1 a1	. . . .. In bottles	*per 1 al*	$42.65
22.08.08A	1 a1	. . . .. Otherwise packed	*per 1 al*	$42.65
22.08.09B	1 a1	— — — — — In other containers	*per 1 al*	$42.65
		— — — — Exceeding 57% vol:		

		— — — — — In containers of a capacity less than 180 litres:		
22.08.10C	1 a1	. . . ... In bottles	*per 1 al*	$51.23
22.08.11D	1 a1	. . . ... Otherwise packed	*per 1 al*	$51.23
22.08.12E	1 a1	— — — — — In other containers	*per 1 al*	$51.23
		— Whiskies:		
		— — — Not exceeding 57% vol:		
		— — — — In containers of a capacity of less than 180 litres:		
22.08.21F	1 a1	. . . ... In bottles	*per 1 al*	$42.65
22.08.22G	1 a1	. . . ... Otherwise packed	*per 1 al*	$42.65
22.08.23A	1 a1	— — — — In other containers	*per 1 al*	$42.65
		— — — Other		
		— — — — In containers of a capacity of less than 180 litres:		
22.08.24B	1 a1	In bottles	*per 1 al*	$51.23
22.08.25C	1 a1	. . . .. Otherwise packed	*per 1 al*	$51.23
22.08.26D	1 a1	— — — — In other containers	*per 1 al*	$51.23
		— Rum and other spirits obtained by distilling fermented sugar cane products:		
22.08.31E	1 a1	— — — Not exceeding 57% vol:	*per 1 al*	$42.65
22.08.32F	1 a1	— — — — In containers of a capacity of less than 180 litres:	*per 1 al*	$42.65
		. . . .. In bottles		
		. . . .. Otherwise packed		
22.08.33G	1 a1	— — — — In other containers	*per 1 al*	$42.65
		— — — Other		
		— — — — In containers of a capacity ofless than 180 litres:		
22.08.34A	1 a1	. . . .. In bottles	*per 1 al*	$51.23
22.08.35B	1 a1	. . . .. Otherwise packed	*per 1 al*	$51.23
22.08.36C	1 a1	— — — — In other containers	*per 1 al*	$51.23
		— Gin and Geneva:		
		— — — Not exceeding 57% vol:		
		— — — — In containers of a capacity of less than 180 litres:		
	1 a1	. . . .. In bottles	*per 1 al*	$42.65
22.08.41D	1 a1	. . . .. Otherwise packed	*per 1 al*	$42.65
22.08.42E	1 a1	— — — — In other containers	*per 1 al*	$42.65
		— — — Other		
		— — — — In containers of a capacity of less than 180 litres:		
22.08.43F	1 a1	. . . .. In bottles	*per 1 al*	$51.23
22.08.44G	1 a1	. . . .. Otherwise packed	*per 1 al*	$51.23
22.08.45A	1 a1	— — — — In other containers	*per 1 al*	$51.23

		-Vodka		
		— — — Not exceeding 57% vol:		
		— — — — In containers of a capacity of less than 180 litres:		
22.08.51B	1 a1	. . . .. In bottles	*per 1 al*	$42.65
22.08.52C	1 a1	. . . .. Otherwise packed	*per 1 al*	$42.65
22.08.53D	1 a1	— — — — In other containers	*per 1 al*	$42.65
		— — — Other		
		— — — — In containers of a capacity of less than 180 litres:		
22.08.54E	1 a1	. . . .. In bottles	*per 1 al*	$51.23
22.08.55F	1 a1	. . . .. Otherwise packed	*per 1 al*	$51.23
22.08.56G	1 a1	— — — — In other containers	*per 1 al*	$51.23
		— Liqueurs and cordials:		
22.02.57A	1 a1	— — — Containing not more than 1.15% vol	*per 1 al*	
22.08.58B	1 a1	— — — Containing more than l. I 5 % vol, but not more than 2.5 % vol	*per 1 al*	
22.08.59C	1 a1	— — — Containing more than 2.5 % vol, but not more than 6 % vol	*per 1 al*	
22.08.60D	1 a1	— — — Containing more than 6% vol, but not more than 9% vol	*per 1 al*	
22.08.61E	1 a1	— — — Containing more than 9 % vol, but not more than 14% vol	*per 1 al*	
22.08.62F	1 a1	— — — Containing more than 14% vol, but not more than 23% vol	*per 1 al*	
		— — — Other		
22.08.63G	1 a1	— — — — Containing more than 23% vol, but not more than 57% vol	*per 1 al*	
22.08.64A	1 a1	— — — — Other	*per 1 al*	
		— Other:		
		— — — Bitters:		
22.08.71B	1 a1	— — — — Containing not more than 23 % vol	*per 1 al*	
22.08.72C	1 a1	— — — — Containing more than 23% vol, but not more than 57% vol	*per 1 al*	
22.08.73D	1 a1	— — — — Other	*per 1 al*	
		— — — — Other:		
22.08.74E	1 a1	— — — — Containing not more than 23 % vol	*per 1 al*	$29
22.08.75F	1 a1	— — — — Containing more than 23% vol, but not more than 57% vol	*per 1 al*	$42.65
22.08.76G	1 a1	— — — — Other	*per 1 al*	$51.23
24.10		**Unmanufactured tobacco; tobacco refuse which if imported, would be classified within tariff item 2401.10.00, 2401.20.00, or 2401.30.00.**		

24.10.10A	kg	— Tobacco, not stemmed/stripped:	$724.71
24.10.20B	kg	— Tobacco, partly or wholly stemmed/stripped:	$724.71
24.10.30C	kg	— Tobacco refuse:	$724.71
24.11		**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes, which if imported, would be classified within tariff 2402.10.00, 2402.20.00, 2402.90.10, 2402.90.20 or 2402.90.90.**	
24.10.10A	kg	— Cigars, cheroots and cigarillos, containing tobacco	$724.71
24.11.20B	‘000	— Cigarettes containing tobacco:	$724.71
		— Other:	
24.11.30C	‘000	— — — Cigars, cheroots and cigarillos, of tobacco substitutes	$724.71
24.11.40D	‘000	— — — Cigarettes containing tobacco:	$724.71
24.11.50E	‘000	— — — Other	$724.71
24.12		**Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences, which if imported, would be classified within tariff item 2403.11.00, 2403.19.10, 2403.19.20, 2403.19.30, 2403.19.40, 2403.19.90, 2403.91.00, 2403.99.10, 2403.99.20, 2403.99.30 or 2403.99.90.**	
		— Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
24.12.11A	kg	— — Water pipe tobacco specified in Subheading Note 1 to this Chapter:	$724.71
24.12.12B	kg	— — Other:	
24.12.13C	kg	— — — Chewing tobacco	$724.71
24.12.14D	kg	— — —Twist tobacco	$724.71
24.12.15E	kg	— — — Stick tobacco	$724.71
24.12.16F	kg	— — — Coarse shredded tobacco for roll your own cigarettes	$724.71
24.12.17G	kg	— — — Other	$724.71
		— Other:	
24.12.18A	kg	— — Homogenised or reconstituted tobacco:	$724.71
		— — Other:	
24.12.19B	kg	— — — Tobacco extracts and essences	$724.71
24.12.20C	kg	— — — Snuff	$724.71
24.12.21D	kg	— — — Smoking mixtures, of tobacco substitutes	$724.71
24.12.22E	kg	— — — Other	$724.71

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