HON. MARK BROWN
CUSTOMS TARIFF ACT 2012

ANALYSIS

1. Short title and commencement
2. Interpretation
3. The Tariff
4. Enforcement of the Tariff
5. Value of goods for the purpose of applying Tariff
6. Duty payable under Normal Tariff
6A Application of the Tariff
7. Dumping duty for protection of local industry
8. Incorporation of provision by reference in regulations
9. Effect of amendments to, or replacement of, provisions incorporated by reference
10. Proof of Provisions incorporated by reference
11. Access to provisions incorporated by reference
12. Concessions
13. Alterations and modifications of Tariff
14. Access to Tariff
15. Judicial notice of Tariff
16. Evidence of Tariff
17. Tariff may be amended, and must be interpreted, as if it were an enactment
18. Alteration to nomenclature
19. Certain Orders in Executive Council relating to duties may be retrospective
20. Power of Comptroller to prescribe forms
20A Interpretation
21. Comptroller may undertake transitional safeguard investigation
22. Investigative procedures
22A. Matters to be taken into account by Comptroller.
22B. Publication of investigation results.
22C. Application of transitional safeguard measure.
22D. Extension of transitional safeguard measure.
22E. Provisional safeguard measure
23. General provisions as to Orders in executive Council
24. Fees
25. Regulations relating to goods temporarily imported and drawbacks of duty
26. Transitional provisions
27. Enactment repealed

Schedules

Schedule 1- The Tariff
Schedule 2- Enactment repealed

A BILL INTITULED

An Act to repeal the Customs Tariff Act 1980

BE IT ENACTED by the Parliament of the Cook Islands in Session assembled, by the authority of the same, as follows:

1. Short title and commencement - (1) This Act may be cited as the Customs Tariff Act 2012.

(2) This Act comes into force on 1 August 2012.

2. Interpretation - In this Act, unless the context otherwise requires,-

"bulk cargo container" means an article of transport equipment, being a lift van, movable tank, or other similar structure, -

(a) of a permanent character and accordingly strong enough to be suitable for repeated use; and

(b) specially designed to facilitate the carriage of goods by one or more modes of transport, without immediate repacking; and

(c) fitted with devices permitting its ready handling and its transfer from one mode of transport to another; and

(d) so designed as to be easy to fill and empty; and

(e) having an internal volume of one cubic meter or more -

and includes the normal accessories and equipment of the container, when imported with the container and used exclusively with it, but does not include any vehicle, or any ordinary packing case, crate, box or other similar article used for packing.

"Comptroller" means the person holding office in accordance with section 7(2) of the Customs Revenue and Border Protection Act 2012 as Comptroller of Customs;

"Customs" has the meaning given to it by section 4 of the Customs Revenue and Border Protection Act 2012;

"customs value" or "value", in relation to any goods, means the customs value of those goods determined in accordance with Schedule 2 of the Customs Revenue and Border Protection Act 2012;

"duty" means any duty imposed on goods under any of the provisions of this Act;

"goods" means all kinds of movable personal property, including animals;

"imported" has a corresponding meaning to **importation** in section 4 of the Customs Revenue and Border Protection Act 2012;

"importer" means any person by or for whom any goods are imported; and includes the consignee of any goods and any person who is or becomes the owner of or entitled to the possession of or beneficially interested in any goods on or at any time after their importation and before they have ceased to be subject to the control of the Customs;

"manufacturing area" has the meaning given to it by section 4 of the Customs Revenue and Border Protection Act 2012;

"Minister" means the Minister responsible for the Cook Islands Customs Service;

"Normal Tariff" means the rates of duty and the exemptions from duty specified in the column headed "Normal Tariff" or "Import Duty" in the Tariff and includes any modification or amendment of the Normal Tariff made after the commencement of this Act.

"Preferential Tariff" means the rates of duty and the exemptions from duty specified in the column headed "Preferential Tariff" or "Preferential Rates" in the Tariff; and includes any modification or amendment of the Preferential Tariff made after the commencement of this Act;

"prescribed" in relation to forms includes prescribed by the Comptroller;

"rate of duty" includes the term "Free";

"ship" means any kind of vessel used in navigation, not propelled by oars only;

"shipment" includes loading into an aircraft; and **to ship** and cognate expressions have corresponding meanings;

"Standard Tariff" means Standard Tariff comprised in Part 1 of the Tariff; and includes any modification or amendment of the Standard Tariff made after the commencement of this Act;

"Tariff" -

(a) means the Tariff of Cook Islands as set out in Schedule 1; but

(b) if, and in so far as, the Tariff referred to in paragraph (a) is on or after the commencement of this Act from time to time amended, modified, or revoked and replaced, then despite paragraph (a) means the Tariff as from time to time amended, modified, or revoked and replaced.

"Tariff heading" or "headings" means the headings of the Standard Tariff (printed in bold type), being a heading of the Harmonised System established by the International Convention on the Harmonised Commodity Description and Coding System signed in Brussels on 14 June 1983 and identified by 4 digits; and includes any modification or amendment of that System made after the commencement of this Act;

"Tariff item" means a Tariff item of the Standard Tariff identified by 8 digits and includes a heading of the Standard Tariff so identified;

"Tariff subheading or subheading", means a subheading appearing in the standard tariff and identified by 6 digits or not identified by any number.

3. The Tariff – (1) Duties must be levied, collected, and paid in accordance with the Tariff, or with a transitional safeguard measure or a provisional transitional safeguard measure, as the case may require, on goods to which this subsection applies.

(2) Subsection (1) applies to goods that, after the commencement of this Act, are -

(a) imported into Cook Islands; or

(b) entered into the Cook Islands for home consumption; or

(c) entered into the Cook Islands for delivery to a manufacturing area.

(3) Subsection (1) is subject to the provisions of this Act.

4. Enforcement of Tariff - (1) The enforcement and collection of duties payable under this Act is a function of Customs.

(2) Part 3, Part 4, Part 6, Part 8, Part 10, Part 11, Part 12, Part 13, Part 14 (except section 175), Part 15, Part 16, Part 17, Part 18, and Part 19 of the Customs Revenue and Border Protection Act 2012 apply to the administration of the Tariff and the enforcement, collection, and payment of duties payable under this Act.

5. Value of goods for the purpose of applying tariff - Except as otherwise expressly provided in this Act, the value of any imported goods for the purposes of applying the Tariff is the Customs value of the goods.

6. Duty payable under Normal Tariff - Subject to this Act, the duty (if any) payable under the Normal Tariff must be paid on all goods imported into Cook Islands or entered in the Cook Islands for home consumption or entered therein for delivery to a manufacturing area.

6A. Application of Tariff - (1) The Tariff applies to goods in a Tariff item that are the product or manufacture of a preferential country at the rate—

(a) specified after the preferential abbreviation (if any) in the column of the Tariff headed Preferential Tariff; or

(b) specified in some other way (for example, in a footnote or other indicator) in the Tariff by reference to the preferential country or the preferential abbreviation.

(c) specified in an agreement or document incorporated into an Order in Executive Council in reliance on section 10 by reference to the preferential abbreviation or to the preferential country.

(2) The liability to duty of any goods that are the produce or manufacture of a country must, for the purposes of this section, be determined according to the status of that country at the time when the goods are imported into Cook Islands.

(3) In this section, unless the context otherwise requires,—

preferential abbreviation, in relation to a preferential country listed or described in the first column of note 3 of the Tariff, means the abbreviation specified opposite that country in the second column of that note.

preferential country means a country listed or described in the first column of note 3 of the Tariff.

7. Dumping duty for protection of local industry - (1) In any of the cases specified in the following provisions of this section, there may, in addition to any other duties of Customs, be imposed on goods imported into the Cook Islands a special duty of Customs (dumping duty).

(2) A dumping duty may be levied in any of the cases following, namely -

(a) in the case of goods imported into the Cook Islands of a class or kind produced in the Cook Islands, if the actual selling price of the goods to an importer in the Cook Islands is less than the

current domestic value of such goods determined in accordance with the provisions of the Customs Revenue and Border Protection Act 2012;

(b) in the case of goods imported into the Cook Islands, if the actual selling price of the goods to an importer in the Cook Islands is, in the opinion of the Minister, less than the cost of production (including a reasonable profit) of similar goods in the country of origin or the country of exportation to the Cook Islands as at the time of such exportation.

(3) The rate of amount of dumping duty levied under this section must be determined as follows -

(a) in the case of goods to which subsection (2)(a) applies, the dumping duty is an amount to be determined by the Minister, not exceeding the difference between the actual selling price of the goods and the current domestic value of such goods;

(b) in the case of goods to which subsection (2)(b) applies, the dumping duty is an amount, to be determined by the Minister, not exceeding the difference between the actual selling price of the goods and the cost of production (including a reasonable profit) of similar goods in the country of origin or the country of exportation to the Cook Islands as at the time of such exportation.

(4) For the purposes of this section, the actual selling price of any goods is deemed not to exceed the amount payable in accordance with usual commercial practice by the importer or purchaser in respect of those goods, exclusive of any charges that are not taken into account in determining the current domestic value of goods in accordance with the Customs Revenue and Border Protection Act 2012.

(5) For the purpose of subsection (4) -

(a) the amount payable in respect of any goods must be ascertained as if the parties had agreed that payment for those goods should be made in the Cook Islands:

(b) if in relation to this section any question arises as to whether or not any payment is in accordance with the usual commercial practice, it must be determined by the Minister.

(6) If at any time it appears to the Minister that the payment of any dumping duty is being evaded or avoided by the importation of any goods otherwise than on sale or in any other manner, he or she may determine, for the purposes of this section, the actual selling price of the goods, the cost of production, or the current domestic value of the goods, and the dumping duty may be levied accordingly.

(7) In all cases where dumping duty may be levied under this section such duty must be levied, collected and paid, except where the Minister may otherwise specially direct on the ground that the imposition of such duty is not required in the public interest.

8. Incorporation of provisions by reference in regulations - (1) An Order in the Executive Council made under section 13 or 18 may incorporate by reference any provisions set out in -

(a) an international trade agreement to which Cook Islands is a party (for example, a free trade agreement); or

(b) another document made to give effect to such an agreement.

(2) The provisions may be incorporated in the Order in the Executive Council -

(a) in whole or in part; and

(b) with modifications, additions, or variations specified in the Order.

(3) The incorporated provisions -

(a) are the provisions as they exist at the time that the Order in Executive Council is made; and

(b) form part of the Order in Executive Council for all purposes and have legal effect accordingly.

9. Effect of amendments to, or replacement of, provisions incorporated by reference - An amendment to, or replacement of, provisions incorporated under section 8 has legal effect as part of the Order in Executive Council only if an Order in Executive Council is made that states that the particular amendment or replacement has that effect.

10. Proof of provisions incorporated by reference - (1) A copy of the provisions incorporated under section 8, including any amendment to, or replacement of, the provisions, must be -

(a) certified as a correct copy of the provisions by the Comptroller; and

(b) retained by the Comptroller.

(2) The production in proceedings of a certified copy of the provisions is, in the absence of proof to the contrary, sufficient evidence of the incorporation in the Order in Council of the provisions.

11. Access to provisions incorporated by reference - (1) The Comptroller must -

(a) ensure that copies of any provisions incorporated under section 8 are available for inspection during working hours, free of charge, at places specified in a notice given under paragraph (d); and

(b) ensure that copies of the provisions are published on an Internet site that is, so far as practicable, publicly available free of charge; and

(c) ensure that copies of the provisions are available for purchase at a reasonable price at places specified in a notice given under paragraph (d); and

(d) give a public notice stating that -

(i) the provisions are incorporated in a particular Order in Executive Council and the date on which the Order in Executive Council was made; and

(ii) copies of the provisions are available (at all reasonable times) for inspection during working hours, free of charge, at specified places; and

(iii) copies of the provisions are available on a specified Internet site; and

(iv) copies of the provisions can be purchased at specified places.

(2) A failure to comply with this section does not invalidate an Order in Executive Council that incorporates provisions under section 8.

12. Concessions - (1) The Minister may from time to time, in the Minister's discretion and in accordance with Part 2 of the Tariff, approve in respect of the entry of goods -

(a) of any of the classes specified in Part 2; or

(b) in any of the circumstances specified in Part 2, -

the appropriate rate of duty or exemption specified in Part 2.

(2) The Minister may from time to time, by public notice, withdraw or modify any approval granted under subsection (1) of this section.

13. Alterations and modifications of Tariff - (1) Subject to subsection (2) of this section, the Queen's Representative may, by Order in Executive Council, alter the existing Tariff in whole or in part and may impose on any goods such duties, or create such exemptions from duties, as the Queen's Representative thinks fit.

(2) The Queen's Representative must not make an Order in Executive Council under this section which has the effect of imposing on any goods a higher duty than specified in respect of those goods in the Normal Tariff, unless the Queen's Representative is satisfied that such an order is necessary or advisable in the public interest and is in conformity with Cook Islands international obligations.

(3) Any Order in Executive Council under this section may relate generally to all goods or to goods of any specified class or classes or to goods imported from any specified country or from any specified person.

14. Access to Tariff - (1) The Comptroller must -

(a) ensure that copies of the documents referred to in subsection (2) are published on an Internet site that is, so far as practicable, publicly available free of charge; and

(b) ensure that copies of the documents referred to in subsection (2) are available for purchase at a reasonable price at the places designated under section 3 of the Regulations Act 1971-72.

(2) The documents are -

(a) the Tariff as from time to time amended, modified, or revoked and replaced on or after the commencement of this Act; and

(b) Orders in Council amending or modifying the Tariff and made under section 13 or 18 on or after the commencement of this Act.

(3) Every version of the Tariff referred to in subsection (2)(a) and published or made available under subsection (1) must -

(a) indicate that it is the Tariff as in force at the beginning of a stated date; and

(b) list all Acts and Orders in Council that are enacted on or after the commencement of this Actand before the stated date and that amend, modify, revoke, or revoke and replace some or all of the Tariff.

(4) Nothing in section 14 or this section prevents the Comptroller from ensuring that other information is published or made available with the Tariff, so long as in doing so the Comptroller ensures that it is indicated clearly that the other information does not form part of, or have legal effect as part of, the Tariff.

(5) An example of other information referred to in subsection (4) is details of prohibited imports.

15. Judicial notice of Tariff - Judicial notice must be taken by all courts and persons acting judicially of the Tariff.

16. Evidence of Tariff - Every copy of the documents referred to in Schedule 1 purporting to be published or made available under the authority of the Comptroller is, unless the contrary is shown, deemed -

(a) to be a correct copy of the document; and

(b) to have been so published or made available.

17. Tariff may be amended, and must be interpreted, as if it were an enactment – (1) The Tariff may be amended, revoked, or revoked and replaced by an Act of Parliament as if it were an Act of Parliament.

(2) The Tariff may be altered or amended by an Order in Executive Council made under section 13 or 18 as if it were an Order in Council.

(3) The Acts Interpretation Act 1924 applies to the Tariff as if it were an enactment.

(4) Nothing in this Act limits or affects the application of -

(a) the Regulations Act 1971-72 and the Acts Interpretation Act 1924 to an Act amending, revoking, or revoking and replacing the Tariff, this Act (either alone or with other enactments), or both; or

(b) the Acts Interpretation Act 1924 to an Order in Executive Council made under section 13 or 18.

(5) The Queen's Representative may by Order in Executive Council amend, modify or revoke rates in Schedule 1

18. Alteration to nomenclature - (1) The Queen's Representative may from time to time, by Order in Executive Council, amend the Tariff -

(a) by revoking, or amending any heading, heading number, subheading, item, or item number, or the title of any part, section, chapter, or subchapter of the Tariff, or by inserting any new headings, heading number, subheading, item, item number, or title, in which manner he or she thinks necessary for the purpose of ensuring that the Tariff conforms to any international nomenclature; or

(b) by revoking, suspending, or amending any provisions of the notes forming part of the Tariff, or inserting any new provision in the notes, for the purpose of ensuring the proper operation of the Tariff; or

(c) by revoking, suspending, or amending any statistical requirement of the Tariff.

(2) Despite anything in subsection (1)(c), the Minister may, by public notice, revoke, suspend, or amend any statistical requirement of the Tariff.

19. Certain Orders in Council relating to duties may be retrospective - (1) Any Order in Executive Council made under this Act may be retrospective so far as it has the effect of exempting any goods from duty, or of reducing the rate or amount of duty payable in respect of any goods.

(2) In any such case, refunds of duty may be made in respect of such goods accordingly, but no such refunds may be made except in respect of goods entered for home consumption within the period of 6 months immediately preceding the date of the Order in Executive Council.

20. Power of the Comptroller to prescribe forms - For the purposes of this Act -

(a) the Comptroller may from time to time prescribe any forms the Comptroller deems necessary;

(b) the production of any document under the hand of the Comptroller purporting to be a prescribed form or an extract from a prescribed form or a copy of any such form or extract is in all Courts and in all proceedings sufficient evidence of the fact that the form was prescribed; and all Courts must in all proceedings take judicial notice of the signature of the Comptroller either to the prescribed form or to any such extract or copy.

20A. Interpretation - In this section and sections 21 to 22E, unless the context otherwise requires,—

directly competitive goods, in relation to any goods, means goods that, as a matter of fact and commercial common sense, are substitutable for imported goods

free trade agreement means—

the PICTA

industry, in relation to any goods, means—

(a) the Cook Islands producers, as a whole, of like or directly competitive goods; or

(b) the Cook Islands producers of like or directly competitive goods whose collective output constitutes a major proportion of the total production of those goods

like goods, in relation to any goods, means—

(a) other goods that are like those goods in all respects; or

(b) in the absence of goods referred to in paragraph (a), goods that have characteristics closely resembling those goods

provisional transitional safeguard measure means a provisional transitional safeguard measure applied under section 22E

serious injury means a significant overall impairment in the position of a domestic industry

transitional safeguard measure means a transitional safeguard measure applied under section 15F.

21. Comptroller may undertake transitional safeguard investigation - (1) The Comptroller may undertake a transitional safeguard investigation to ascertain whether goods that have been subject to tariff reduction or removal after the entry into force of a free trade agreement -

(a) are being imported in increased quantities (in absolute terms or relative to domestic production); and

(b) are causing, or threatening to cause, serious injury to an industry producing a like or directly competitive good.

(2) The Comptroller may undertake a transitional safeguard investigation -

(a) Either -

(i) after receiving a written request by or on behalf of an industry concerned, if the Comptroller is satisfied that the request contains evidence to justify the investigation; or

(ii) on his or her own initiative; and

(b) only if the relevant free trade agreement provides for the application of a transitional safeguard measure.

22. Investigative procedures - (1) Before any transitional safeguard investigation, the Comptroller must specify administrative procedures for the conduct of transitional safeguard investigations that -

(a) are consistent with Cook Island's international obligations; and

(b) include the following matters -

(i) the provision of public notice of the investigation; and

(ii) an opportunity for interested parties to respond to submissions of other parties; and

(iii) the treatment of confidential material provided by interested parties.

(2) The Comptroller may amend the procedures specified under subsection (1).

(3) An amendment to the procedures does not apply to an investigation being undertaken when the amendment comes into force, unless the amendment specifies otherwise.

(4) The Comptroller must publish the procedures, and any amendments to the procedures, by public notice.

22A. Matters to be taken into account by Comptroller - When the Comptroller is investigating, for the purposes of section 21, whether the importation of goods subject to tariff reduction or removal is causing or threatens to cause serious injury to an industry, he or she must evaluate the following matters:

(a) the rate and amount of the increase in the volume of imports of the goods, in absolute terms and relative to domestic production; and

(b) the economic impact of the increased importation of the goods on the industry, including actual decline in output, sales, market share, profits, productivity, employment, and utilisation of production capacity; and

(c) factors other than the imports that have injured, or are injuring, the industry; and

(d) any other factors considered relevant to Cook Island's international obligations.

22B. Publication of investigation results – (1) As soon as practicable after completing an investigation under section 21, the Comptroller must publish, in accordance with subsection (2), a report setting out the findings and conclusions of the investigation.

(2) The Comptroller must—

(a) make copies of the report available, free of charge, on the Internet; and

(b) give a public notice stating that the report is available on the Internet, free of charge, and the website address.

22C. Application of transitional safeguard measure – (1) The Minister may decide to apply a transitional safeguard measure if he or she makes a determination, as a result of the investigation by the Comptroller under section 21, that goods—

(a) are being imported in increased quantities (in absolute terms or relative to domestic production); and

(b) are causing, or threatening to cause, serious injury to an industry producing a like or directly competitive good.

(2) A transitional safeguard measure applies on and from—

(a) the date specified in the measure (which may be a date before, on, or after the date on which the determination is made); or

(b) if no date is specified in the measure, the date on which the determination is made under subsection (1).

(3) A transitional safeguard measure expires—

(a) on the date specified in the measure; or

(b) at an earlier date (if any) specified by the Minister by public notice.

(4) The Minister must ensure that—

(a) any transitional safeguard measure is applied only to the extent necessary to prevent or remedy serious injury and facilitate adjustment; and

(b) the nature, rate, extent, and duration of the transitional safeguard measure is consistent with Cook Island's international obligations as a party to the relevant free trade agreement; and

(c) any transitional safeguard measure is consistent with the provisions of the relevant free trade agreement; and

(d) any transitional safeguard measure is not inconsistent with Cook Island's other international obligations.

(5) The Minister's decision to apply a transitional safeguard measure must be published as soon as practicable by public notice.

(6) A transitional safeguard measure, in the form of a duty, applied under subsection (5) is due and payable on the demand of the Customs on and from the date on which the measure applies under subsection (2).

22D. Extension of transitional safeguard measure - The Minister may extend a transitional safeguard measure applied under section 22C if the extension is—

(a) consistent with the provisions of the relevant free trade agreement; and

(b) not inconsistent with Cook Island's other international obligations.

22E. Provisional transitional safeguard measure – (1) Following the initiation of an investigation under section 21, the Minister may make a determination that there are grounds for applying a provisional transitional safeguard measure if he or she is satisfied that—

(a) goods that have been subject to tariff reduction or removal after the entry into force of the relevant free trade agreement—

(i) are being imported in increased quantities (in absolute terms or relative to domestic production); and

(ii) are causing, or threatening to cause, serious injury to an industry producing a like or directly competitive good; and

(b) there exist,—

(i) in relation to a provisional transitional safeguard measure to be applied under the PICTA, critical circumstances; and

(c) the delay in applying a transitional safeguard measure under section 22C would cause serious injury to the industry which would be difficult to repair.

(2) A provisional transitional safeguard measure applies on and from—

(a) the date specified in the measure (which may be a date before, on, or after the date on which the determination is made); or

(b) if no date is specified in the measure, the date on which the determination is made under subsection (1).

(3) After making a determination under subsection (1), the Minister may apply a provisional transitional safeguard measure.

(4) The Minister must ensure that—

(a) any provisional transitional safeguard measure is applied only to the extent necessary to prevent or remedy serious injury and facilitate adjustment; and

(b) the nature, rate, extent, and duration of the provisional transitional safeguard measure is consistent with Cook Island's international obligations as a party to the relevant free trade agreement; and

(c) any provisional transitional safeguard measure is consistent with the provisions of the relevant free trade agreement; and

(d) any provisional transitional safeguard measure is not inconsistent with Cook Island's other international obligations.

(5) The Minister's decision to apply a provisional transitional safeguard measure must be published as soon as practicable by public notice.

(6) A provisional transitional safeguard measure, in the form of a duty, applied under subsection (3)—

(a) is due and payable on the demand of the Customs on and from the date on which the measure applies under subsection (2):

(b) must be refunded by the Customs in the circumstances specified in subsection (7).

(7) The circumstances referred to in subsection (6)(b) are—

(a) if an investigation under section 21 concludes that no serious injury has been caused to an industry; or

(b) in any other case, to the extent (if any) that the Minister requires the duty to be refunded.

23. General provisions as to Orders in Executive Council - Without limiting the Acts Interpretation Act 1924, no Order in Executive Council under this Act is invalid just because it leaves any matter to the discretion of the Minister or any other person, or because it authorises the Minister or any other person to give a consent or approval on or subject to conditions to be imposed or approved by the Minister.

24. Fees - (1) The Queen's Representative may from time to time, by Order in Executive Council, make regulations prescribing the fees to be paid in respect of -

(a) applications for any approval under section 12(1) of this Act in respect of the entry of goods -

(i) of any of the classes specified in Part 2 of the Tariff; or

(ii) in any of the circumstances specified in Part 2 of the Tariff:

(b) applications for any withdrawal or modification, under section 12(2) of this Act, of any approval granted under section 12(1) of this Act.

25. Regulations relating to goods temporarily imported and drawbacks of duty - The Queen's Representative may from time to time, by Order in Executive Council, make regulations-

(a) declaring specified goods or classes of goods subject to duty under this Act to be goods in respect of which the provisions of section 148 of the Customs Revenue and Border Protection Act 2012 do not apply; or

(b) declaring specified goods or classes of goods subject to duty under this Act to be goods in respect of which the provisions of section 149 of the Customs Revenue and Border Protection Act 2012 do not apply.

26. Transitional provisions - (1) At any time after the date on which this Act receives the Queen's Representative's assent, the Queen's Representative may, by Order in Executive Council, exercise in respect of the Tariff, with effect from the commencement of this Act, any of the powers to alter or modify the Tariff, and create exemptions in respect of any goods, conferred on the Queen's Representative by any provision of this Act for the purpose of giving effect to that provision, and for the purpose of bringing the Tariff into effective operation at the commencement of this Act.

(2) Every reference in any enactment (including any Order in Executive Council), in force at the commencement of this Act to the Customs Tariff must be read as if it were a reference to the Tariff.

27. Enactment repealed - The enactment specified in Schedule 2 is repealed.

Customs Tariff

This Act is administered by the Revenue Management Division of the Ministry of Finance and Economic Management

RAROTONGA, COOK ISLANDS: printed under the authority of the Cook Islands Government – 2012.

Customs Tariff Amendment (No.2) Order 2014

His Excellency Tom Masters — **Queen's Representative**

Order in Executive Council

At Avarua, Rarotonga this 3rd day of June 2014

Present:

His Excellency the Queen's Representative in Executive Council

Pursuant to sections 13(1) and 18(1)(c) of the Customs Tariff Act 2012, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following order—

Contents

1	Title	1
2	Commencement	1
3	Principal Act amended	1
4	Part 1 of the Tariff amended (Chapter 24)	1

Schedule 1
The Tariff
Chapter 24
Tobacco and manufactured tobacco substitutes

Order

1 Title
This order is the Customs Tariff Amendment (No.2) Order 2014.

2 Commencement
This order comes into force on 1 July 2014.

3 Principal Act amended
This order amends Schedule 1 of the Customs Tariff Act 2012 (**the Tariff**).

4 Part 1 of the Tariff amended (Chapter 24)
The Tariff is amended by deleting chapter 24 and substituting the chapter in the attached Schedule.

Price $1.50

Schedule 1
The Tariff

Chapter 24

Tobacco and manufactured tobacco substitutes

NOTE:

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

SUBHEADING NOTE:

1. For the purposes of subheading 2403.11, the expression water pipe tobacco means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
24.01		**Unmanufactured tobacco; tobacco refuse:**		
2401.10		– Tobacco, not stemmed/stripped:		
		– – For manufacture in a licensed manufacturing area into:		
2401.10.01	kg	– – – Cigars	$657.33	$657.33
2401.10.09	kg	– – – Tobacco, cigarettes, snuff	$657.33	$657.33
2401.10.19	kg	– – For other purposes	$657.33	$657.33
2401.20		– Tobacco, partly or wholly stemmed/stripped:		
		– – For manufacture in a licensed manufacturing area into:		
2401.20.01	kg	– – – Cigars	$657.33	$657.33
2401.20.09	kg	– – – Tobacco, cigarettes, snuff	$657.33	$657.33
2401.20.19	kg	– – For other purposes	$657.33	$657.33
2401.30		–Tobacco refuse:		
		– – For manufacture in a licensed manufacturing area into:		
2401.30.01	kg	– – – Cigars	$657.33	$657.33
2401.30.09	kg	– – – Tobacco, cigarettes, snuff	$657.33	$657.33
2401.30.19	kg	– – For other purposes	$657.33	$657.33
24.02		**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:**		
2402.10.00	kg	– Cigars, cheroots and cigarillos, containing tobacco	$657.33	$657.33
2402.20		– Cigarettes containing tobacco:		
2402.20.10	'000	– – Exceeding in weight 1.134 kg per 1,000 cigarettes	$657.33	$657.33
2402.20.90	'000	– – Not exceeding in weight 1.134 kg tobacco content per 1,000 cigarettes	$657.33	$657.33
2402.90		– Other:		
2402.90.01	'000	– – Cigars, cheroots and cigarillos, of tobacco substitutes	$657.33	$657.33

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
		– – Cigarettes of tobacco substitutes:		
2402.90.12	'000	– – – Exceeding in weight 1.134 kg per 1,000	$657.33	$657.33
2402.90.18	'000	– – – Not exceeding in weight 1.134 kg per 1,000	$657.33	$657.33
24.03		**Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences:**		
		– Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.11		– – Water pipe tobacco specified in Subheading Note 1 to this Chapter:		
2403.11.10	kg	– – – For further manufacture in a licensed manufacturing area	$657.33	$657.33
2403.11.90	kg	– – – Other	$657.33	$657.33
2403.19		– – Other:		
2403.19.10	kg	– – – For further manufacture in a licensed manufacturing area	$657.33	$657.33
2403.19.90	kg	– – – Other	$657.33	$657.33
		– Other:		
2403.91		– – Homogenised or reconstituted tobacco:		
2403.91.10	kg	– – – For further manufacture in a licensed manufacturing area	$657.33	$657.33
2403.91.90	kg	– – – Other	$657.33	$657.33
		Other manufactured tobacco and manufactured, substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences:		
		– Other		
2403.99		– – Other:		
2403.99.02	kg	– – – Snuff	$657.33	$657.33
2403.99.09	kg	– – – Tobacco extracts and essences	$$657.33	$657.33
2403.99.11	kg	– – – Smoking mixtures, of tobacco substitutes	$$657.33	$657.33
2403.99.90	kg	– – – Other	$657.33	$657.33

* * *

Aukino Tairea
Clerk of the Executive Council

This Order is administered by the Revenue Management Division of the Ministry of Finance and Economic Management.

This Order was made on the day of 2014.

Customs Tariff Amendment (No.3) Order 2014

His Excellency Tom Marsters — **Queen's Representative**

Order in Executive Council

At Avarua, Rarotonga this 15th day of October 2014

Present:

His Excellency the Queen's Representative in Executive Council

Pursuant to sections 13(1) and 18(1)(a) of the Customs Tariff Act 2012, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following order—

Contents

1	Title	1
2	Commencement	1
3	Principal Act amended	1
4	Part 1 of the Tariff amended (Chapter 22)	1
5	Part 2 of the Tariff amended (Concessions)	2

Schedule 1
The Tariff
Chapter 22
Beverages, spirits and vinegar

Order

1 Title
This order is the Customs Tariff Amendment (No.3) Order 2014.

2 Commencement
This order is deemed to have come into force on 1 July 2014.

3 Principal Act amended
This order amends Schedule 1 of the Customs Tariff Act 2012 (**the Tariff**).

4 Part 1 of the Tariff amended (Chapter 22)
The Tariff is amended by deleting chapter 22 and substituting the chapter in the attached Schedule.

Price $8.50

5 Part 2 of the Tariff amended (Concessions)

Part 2 (Concessions) of the Tariff is amended by inserting the following concession item after the item relating to reference number 89:

Reference Number	Description	Normal Tariff
90	**Goods imported for use in the manufacture of excisable goods in a manufacturing area licensed under the Customs Revenue and Border Protection Act 2012**	Free

Explanatory notes—
This concession applies to goods that are to be used in the manufacture of goods subject to excise duty as specified in:

(i) Part 1, Chapter 99 of the Tariff; and
(ii) By Order in Executive Council.

This concession only applies if the importer of the goods is the licensee of a manufacturing area licensed under section 15 of the Customs Revenue and Border Protection Act 2012. The Comptroller may require the importer to account for goods that are subject to this concession at any time and by any means. Failure to account for the goods to the satisfaction of the Comptroller will result in duty being re-assessed on the imported goods.

Schedule 1
The Tariff

Chapter 22

Beverages, spirits and vinegar

NOTES:

1. This Chapter does not cover:

a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);

b) Sea water (heading 25.01);

c) Distilled or conductivity water or water of similar purity (heading 28.53);

d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);

e) Medicaments of heading 30.03 or 30.04; or

f) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of this Chapter and of Chapters 20 and 21, the alcoholic strength by volume shall be determined at a temperature of 20 °C.

3. For the purposes of heading 22.02, the term non-alcoholic beverages means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

SUBHEADING NOTE:

1. For the purposes of subheading 2204.10, the expression sparkling wine means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

* * *

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
22.01		**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:**			
2201.10		– Mineral waters and aerated waters:			
2201.10.01	ltr	. . In metal containers		Free	Free
2201.10.09	ltr	. . Other		Free	Free
2201.90		– Other:			
2201.90.01	ltr	. . In metal containers		Free	Free
2201.90.09	ltr	. . Other		Free	Free
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:**			
2202.10		– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
		– – In metal containers			
2202.10.02	kg	. . . Flavoured	*per kg of sugar*	$9.37	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
2202.10.03	kg	. . . Other	*per kg of sugar*	$9.37	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
		– – Other			
2202.10.15	kg	. . . Flavoured	*per kg of sugar*	$9.37	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Waters, including mineral waters, etc. *-continued* – Waters, including mineral ... containing added sugar, etc. *-continued* – – Other			
2202.10.19	kg	. . . Other	*per kg of sugar*	$9.37	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
2202.90		– Other:			
2202.90.01	kg	. . In metal containers	*per kg of sugar*	$9.37	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
2202.90.09	kg	. . Other	*per kg of sugar*	$9.37	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
22.03					
2203.00		**Beer made from malt:**			
		– Containing not more than 1.15 % vol.			
2203.00.02	l al	. . Cans	*per l al*	$29.00	$29.00
2203.00.03	l al	. . Other	*per l al*	$29.00	$29.00
		– Containing more than 1.15 % vol., but not more than 2.5 % vol.			
2203.00.12	l al	. . Cans	*per l al*	$29.00	$29.00
2203.00.13	l al	. . Other	*per l al*	$29.00	$29.00
		– Containing more than 2.5 % vol., but not more than 4.35 % vol.			
2203.00.22	l al	. . Cans	*per l al*	$29.00	$29.00
2203.00.23	l al	. . Other	*per l al*	$29.00	$29.00
		– Containing more than 4.35 % vol., but not more than 5 % vol.			
2203.00.31	l al	. . Cans	*per l al*	$29.00	$29.00
2203.00.32	l al	. . Other	*per l al*	$29.00	$29.00
		– Containing more than 5 % vol.			
2203.00.39	l al	. . Cans	*per l al*	$29.00	$29.00
2203.00.40	l al	. . Other	*per l al*	$29.00	$29.00
22.04		**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:**			
204.10		– Sparkling wine:			
		– – Champagne			
204.10.01	l al	. . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
204.10.04	l al	. . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
		– – Other:			
204.10		– – – For further manufacture in a licensed manufacturing area;			
		. . . . White			
204.10.13	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
204.10.14	l al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
		. . . . Red			
204.10.16	l al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
204.10.17	l al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Wine of fresh grapes, including fortified wines, etc. *-continued*			
		– Sparkling wine:			
		– – Other:			
		– – – Other			
		. . . . Red			
2204.10.19	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.10.20	1 al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
		. . . . White			
2204.10.27	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.10.28	1 al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
		– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21		– – In containers holding 2 litres or less			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . White:			
		. . . . . In containers of a capacity of not more than 750 ml			
2204.21.02	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.21.03	1 al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
		. . . . . In other containers			
2204.21.05	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.21.06	1 al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
		. . . . Red:			
		. . . . . In containers of a capacity of not more than 750 ml			
2204.21.08	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.21.09	1 al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
		. . . . . In other containers			
2204.21.11	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.21.12	1 al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
		. . . . Other:			
		. . . . . Sherry:			
		. . . . . In containers of a capacity of not more than 750 ml			
2204.21.14	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.21.15	1 al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
		. . . . . In other containers			
2204.21.17	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.21.18	1 al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
		. . . . . Port:			
		. . . . . In containers of a capacity of not more than 750 ml			
2204.21.20	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.21.21	1 al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
		. . . . . In other containers			
2204.21.23	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.21.24	1 al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
		. . . . . Other kinds:			
		. . . . . In containers of a capacity of not more than 750 ml			
2204.21.26	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.21.27	1 al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
		. . . . . In other containers			
2204.21.29	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.21.30	1 al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:			
		– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
		– – In containers holding 2 litres or less			
		– – – Other:			
		– – – – Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
		. . . . . Sherry:			
		. . . . . In containers of a capacity of not more than 750 ml			
2204.21.32	1 al	. . . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2204.21.33	1 al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
		. . . . . In other containers			
2204.21.34	1 al	. . . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2204.21.35	1 al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
		. . . . . Port:			
		. . . . . In containers of a capacity of not more than 750 ml			
2204.21.36	1 al	. . . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2204.21.37	1 al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
		. . . . . In other containers			
2204.21.38	1 al	. . . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2204.21.39	1 al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
		. . . . . Other kinds:			
		. . . . . In containers of a capacity of not more than 750 ml			
2204.21.40	1 al	. . . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2204.21.41	1 al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
		. . . . . In other containers			
2204.21.42	1 al	. . . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2204.21.43	1 al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
		– – – – Other			
		. . . . . White:			
		. . . . . In containers of a capacity of not more than 750 ml			
2204.21.44	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.21.45	1 al	. . . . . Containing more than 14% vol.,	*per l al*	$29.00	$29.00
		. . . . . In other containers			
2204.21.47	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.21.48	1 al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
		. . . . . Red:			
		. . . . . In containers of a capacity of not more than 750 ml			
2204.21.50	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.21.51	1 al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
		. . . . . In other containers			
2204.21.53	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.21.54	1 al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
2204.29		– – Other:			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . Containing not more than 14 % vol.:			
2204.29.02	1 al	. . . . . White	*per l al*	$29.00	$29.00
2204.29.03	1 al	. . . . . Red	*per l al*	$29.00	$29.00
		. . . . Other:			
2204.29.04	1 al	. . . . . Sherry	*per l al*	$29.00	$29.00
2204.29.05	1 al	. . . . . Port	*per l al*	$29.00	$29.00
2204.29.06	1 al	. . . . . Other kinds	*per l al*	$29.00	$29.00

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Wine of fresh grapes, including fortified wines, grape must other than that of heading 20.09:			
		– Other wine; grape must with fermentation, prevented or arrested by the addition of alcohol:			
		– – Other *-continued*			
		– – – Other:			
		. . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
		. . . . . Sherry			
2204.29.13	1 al	. . . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2204.29.14	1 al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
		. . . . . Port			
2204.29.15	1 al	. . . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2204.29.16	1 al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
		. . . . . Other kinds			
2204.29.17	1 al	. . . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2204.29.18	1 al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
		. . . . Other			
		. . . . . White			
2204.29.19	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.29.20	1 al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
		. . . . . Red			
2204.29.22	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.29.23	1 al	. . . . . Containing more than 14% vol.	*per l al*	$29.00	$29.00
2204.30	.	– Other grape must			
2204.30.01	1 al	. . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2204.30.02	1 al	. . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
22.05		**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:**			
2205.10		– In containers holding 2 litres or less:			
		– – Vermouth			
		– – – For further manufacture in a licensed manufacturing area			
		– – – – Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
2205.10.01	1 al	. . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2205.10.02	1 al	. . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
		– – – – Other:			
2205.10.03	1 al	. . . . Containing not more than 6 % vol.	*per l al*	$29.00	$29.00
2205.10.04	1 al	. . . . Containing more than 6 % vol., but not more than 9.5 % vol.	*per l al*	$29.00	$29.00
2205.10.05	1 al	. . . . Containing more than 9.5 % vol., but not more than 14% vol	*per l al*	$29.00	$29.00
		– – – Other:			
		– – – – Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
2205.10.12	1 al	. . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2205.10.13	1 al	. . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
2205.10.19	1 al	. . . . Other	*per l al*	$29.00	$29.00
		– – Other:			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
2205.10.21	1 al	. . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2205.10.22	1 al	. . . . Containing more than 23%vol	*per l al*	$42.65	$42.65

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances: etc.			
		– In containers holding 2 litres or less, etc. - *continued*			
		– – Other:			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . Other:			
2205.10.23	l al	. . . . . Containing not more than 6 % vol.	*per l al*	$29.00	$29.00
2205.10.24	l al	. . . . . Containing more than 6 % vol., but not more than 9.5 % vol.	*per l al*	$29.00	$29.00
2205.10.25	l al	. . . . . Containing more than 9.5 % vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2205.10.26	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2205.10.27	l al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
		– – – Other:			
		. . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
2205.10.33	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2205.10.34	l al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
2205.10.38	l al	. . . . Other	*per l al*	$29.00	$29.00
2205.90		– Other:			
		– – Vermouth:			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
2205.90.00	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2205.90.01	l al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
		. . . . Other:			
2205.90.02	l al	. . . . . Containing not more than 6 % vol.	*per l al*	$29.00	$29.00
2205.90.03	l al	. . . . . Containing more than 6 % vol., but not more than 9.5 % vol.	*per l al*	$29.00	$29.00
2205.90.04	l al	. . . . . Containing more than 9.5 % vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2205.90.05	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2205.90.06	l al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
		– – – Other:			
		. . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
2205.90.12	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2205.90.13	l al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
2205.90.19	l al	. . . . Other	*per l al*	$29.00	$29.00
		– – Other:			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
2205.90.21	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2205.90.22	l al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
		. . . . Other:			
2205.90.23	l al	. . . . . Containing not more than 6 % vol.	*per l al*	$29.00	$29.00
2205.90.24	l al	. . . . . Containing more than 6 % vol., but not more than 9.5 % vol.	*per l al*	$29.00	$29.00
2205.90.25	l al	. . . . . Containing more than 9.5 % vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2205.90.26	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2205.90.29	l al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		– – – Other:			
		. . . . Containing more than 14 % vol., fortified by the addition of spirits or any substance containing spirit			
2205.90.33	l al	. . . . . Containing more than 14% vol., but not more than 23% vol	*per l al*	$29.00	$29.00
2205.90.35	l al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
2205.90.38	l al	. . . . Other	*per l al*	$29.00	$29.00

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
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:**			
2206.00		– Fruit wine and vegetable wine:			
		– – Containing not more than 14 % vol.:			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . Kiwifruit wine:			
2206.00.02	1 al	. . . . . Sparkling	*per l al*	$29.00	$29.00
2206.00.03	1 al	. . . . . Other	*per l al*	$29.00	$29.00
2206.00.04	1 al	. . . . Other	*per l al*	$29.00	$29.00
		– – – Other			
		. . . . Kiwifruit wine:			
2206.00.08	1 al	. . . . . Sparkling	*per l al*	$29.00	$29.00
2206.00.09	1 al	. . . . . Other	*per l al*	$29.00	$29.00
2206.00.10	1 al	. . . . Other	*per l al*	$29.00	$29.00
		– – Containing more than 14 % vol., but not more than 23 % vol.			
2206.00.12	1 al	– – – For further manufacture in a licensed manufacturing area	*per l al*	$29.00	$29.00
		. . . . Kiwifruit wine			
2206.00.13	1 al	. . . . . Sparkling	*per l al*	$29.00	$29.00
2206.00.14	1 al	. . . . . Other	*per l al*	$29.00	$29.00
2206.00.15	1 al	. . . . Other	*per l al*	$29.00	$29.00
		– – – Other			
		. . . . Kiwifruit wine			
2206.00.16	1 al	. . . . . Sparkling	*per l al*	$42.65	$42.65
2206.00.17	1 al	. . . . . Other	*per l al*	$42.65	$42.65
2206.00.18	1 al	. . . . Other	*per l al*	$42.65	$42.65
		– Other:			
		– – Containing not more than 1.15 % vol.			
2206.00.31	1 al	. . . Sparkling	*per l al*	$29.00	$29.00
2206.00.32	1 al	. . . Other	*per l al*	$29.00	$29.00
		– – Containing more than 1.15 % vol., but not more than 2.5 % vol.:			
		. . . For further manufacture in a licensed manufacturing area			
2206.00.33	1 al	. . . . Sparkling	*per l al*	$29.00	$29.00
2206.00.34	1 al	. . . . Other	*per l al*	$29.00	$29.00
		. . . Other			
2206.00.37	1 al	. . . . Sparkling	*per l al*	$29.00	$29.00
2206.00.38	1 al	. . . . Other	*per l al*	$29.00	$29.00
		– – Containing more than 2.5 % vol., but not more than 6 % vol.:			
		. . . For further manufacture in a licensed manufacturing area			
2206.00.43	1 al	. . . . Sparkling	*per l al*	$29.00	$29.00
2206.00.44	1 al	. . . . Other	*per l al*	$29.00	$29.00
		. . . Other			
2206.00.47	1 al	. . . . Sparkling	*per l al*	$29.00	$29.00
2206.00.48	1 al	. . . . Other	*per l al*	$29.00	$29.00

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		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:			
		– Other:			
		– – Containing more than 6 % vol., but not more than 9% vol.:			
		– – – For further manufacture in a licensed manufacturing area			
2206.00.53	l al	. . . . Sparkling	*per l al*	$29.00	$29.00
2206.00.54	l al	. . . . Other	*per l al*	$29.00	$29.00
		– – – Other			
2206.00.57	l al	. . . . Sparkling	*per l al*	$29.00	$29.00
2206.00.58	l al	. . . . Other	*per l al*	$29.00	$29.00
		– – Containing more than 9 % vol., but not more than 14 % vol.:			
		– – – For further manufacture in a licensed manufacturing area			
2206.00.62	l al	. . . . Sparkling	*per l al*	$29.00	$29.00
2206.00.63	l al	. . . . Other	*per l al*	$29.00	$29.00
		– – – Other			
2206.00.68	l al	. . . . Sparkling	*per l al*	$29.00	$29.00
2206.00.69	l al	. . . . Other	*per l al*	$29.00	$29.00
		– – Containing more than 14 % vol., but not more than 23 % vol.:			
		– – – For further manufacture in a licensed manufacturing area			
2206.00.71	l al	. . . . Sparkling	*per l al*	$29.00	$29.00
2206.00.72	l al	. . . . Other	*per l al*	$29.00	$29.00
		– – – Other			
2206.00.78	l al	. . . . Sparkling	*per l al*	$29.00	$29.00
2206.00.79	l al	. . . . Other	*per l al*	$29.00	$29.00
		– – Other:			
2206.00.81	l al	– – – For further manufacture in a licensed manufacturing area	*per l al*	$42.65	$42.65
2206.00.89	l al	– – – Other	*per l al*	$42.65	$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:**			
2207.10		– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher:			
		– – Rectified spirits of wine:			
2207.10.11	l al	. . . For manufacture in a licensed manufacturing area	*per l al*	$51.23	$51.23
2207.10.19	l al	. . . Other	*per l al*	$51.23	$51.23
		– – Other kinds:			
2207.10.21	l al	. . . For manufacture in a licensed manufacturing area	*per l al*	$51.23	$51.23
2207.10.29	l al	. . . Other	*per l al*	$51.23	$51.23
2207.20		– Ethyl alcohol and other spirits, denatured, of any strength:			
2207.20.01	ltr	– – Ethyl alcohol, denatured in accordance with a formula approved by the Comptroller of the Cook Islands Customs Service	*per ltr*	$51.23	$51.23
2207.20.02	ltr	– – – Ethyl alcohol including methylated spirits that has not been further blended with diesel, biodiesel, or other substances for use as fuel for engines.	*per ltr*	Free	Free
		– – Ethyl alcohol, denatured, to which has been blended ethyl ether, benzolor approved petroleum products in such proportions as may be approved by the Comptroller of the Cook Islands Customs Service and under such conditions as the Comptroller of the Cook Islands Customs Service may approve:			

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
2207.20.12	ltr	. . . For manufacture in a licensed manufacturing area	*per ltr*	$51.23	$51.23
		. . . Other:			
2207.20.18	ltr	. . . . Aviation spirit	*per ltr*	$51.23	$51.23
		. . . . Other:			
2207.20.23	l ms	. . . . . Further blended with motor spirit and that can be used as a fuel for engines	*per l ms*	$51.23	$51.23
		. . . . . Further blended with diesel, biodiesel, or other substances and that can be used as a fuel for engines			
2207.20.27	ltr	. . . . . Further blended with automotive diesel	*per ltr*	$51.23	$51.23
2207.20.28	ltr	. . . . . Further blended with marine diesel	*per ltr*	$51.23	$51.23
2207.20.29	ltr	. . . . . Further blended with biodiesel	*per ltr*	$51.23	$51.23

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:			
		– Ethyl alcohol and other spirits, etc. *-continued*			
		– – Ethyl alcohol, denatured, etc. *-continued*			
		. . . Other:			
		. . . . Other:			
		. . . . . Further blended with diesel, etc. *-continued*			
2207.20.30	ltr	. . . . . Further blended with other substances	*per ltr*	$51.23	$51.23
2207.20.32	ltr	. . . . . Other	*per ltr*	$51.23	$51.23
		– – Ethyl alcohol, denatured, otherwise blended, that can be used as a fuel for engines:			
2207.20.33	l al	. . . For manufacture in a licensed manufacturing area	*per l al*	$51.23	$51.23
		. . . Other:			
2207.20.35	l ms	. . . . Blended with motor spirit	*per l ms*	$51.23	$51.23
		. . . . Other			
2207.20.36	ltr	. . . . . Blended with automotive diesel	*per ltr*	$51.23	$51.23
2207.20.37	ltr	. . . . . Blended with marine diesel	*per ltr*	$51.23	$51.23
2207.20.38	ltr	. . . . . Blended with biodiesel	*per ltr*	$51.23	$51.23
2207.20.39	ltr	. . . . . Blended with other substances	*per ltr*	$51.23	$51.23
		– – Other kinds:			
2207.20.41	l al	. . . For manufacture in a licensed manufacturing area	*per l al*	$51.23	$51.23
2207.20.49	l al	. . . Other	*per l al*	$51.23	$51.23
22.08		**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages:**			
2208.20		– Spirits obtained by distilling grape wine or grape marc:			
		– – The strength of which can be ascertained by OIML hydrometer:			
		– – – Brandy:			
		. . . . For further manufacture in a licensed manufacturing area			
		. . . . . In containers of a capacity of less than 180 litres:			
2208.20.01	l al	. . . . . In bottles	*per l al*	$42.65	$42.65
2208.20.02	l al	. . . . . Otherwise packed	*per l al*	$42.65	$42.65
2208.20.03	l al	. . . . . In other containers	*per l al*	$42.65	$42.65
		. . . . Other			
		. . . . . In containers of a capacity of less than 180 litres:			
2208.20.04	l al	. . . . . In bottles	*per l al*	$42.65	$42.65
2208.20.05	l al	. . . . . Otherwise packed	*per l al*	$42.65	$42.65
2208.20.06	l al	. . . . . In other containers	*per l al*	$42.65	$42.65
		– – – Other:			
		. . . . For further manufacture in a licensed manufacturing area			
		. . . . . In containers of a capacity of less than 180 litres:			
2208.20.07	l al	. . . . . In bottles	*per l al*	$42.65	$42.65
2208.20.08	l al	. . . . . Otherwise packed	*per l al*	$42.65	$42.65
2208.20.09	l al	. . . . . In other containers	*per l al*	$42.65	$42.65
		. . . . Other			
		. . . . . In containers of a capacity of less than 180 litres:			
2208.20.10	l al	. . . . . In bottles	*per l al*	$42.65	$42.65
2208.20.11	l al	. . . . . Otherwise packed	*per l al*	$42.65	$42.65
2208.20.12	l al	. . . . . In other containers	*per l al*	$42.65	$42.65
		– – Other			
2208.20.19	l al	– – – For further manufacture in a licensed manufacturing area	*per l al*	$42.65	$42.65

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Undenatured ethyl alcohol of an alcoholic strength etc. *-continued*			
		– Vodka, *-continued*			
		– – Other, *-continued*			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . Other:			
2208.60.93	1 al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$51.23	$51.23
2208.60.94	1 al	. . . . . In other containers	*per l al*	$51.23	$51.23
		– – – Other			
		. . . . Not exceeding 57 % vol.:			
2208.60.95	1 al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$42.65	$42.65
2208.60.96	1 al	. . . . . In other containers	*per l al*	$42.65	$42.65
		. . . . Other:			
2208.60.97	1 al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$51.23	$51.23
2208.60.99	1 al	. . . . . In other containers	*per l al*	$51.23	$51.23
2208.70		– Liqueurs and cordials:			
2208.70.10	1 al	– – For further manufacture in a licensed manufacturing area	*per l al*	$29.00	$29.00
		– – Other:			
2208.70.20	1 al	– – – Containing not more than 1.15 % vol.	*per l al*	$29.00	$29.00
2208.70.30	1 al	– – – Containing more than 1.15 % vol., but not more than 2.5 % vol.	*per l al*	$29.00	$29.00
2208.70.40	1 al	– – – Containing more than 2.5 % vol., but not more than 6 % vol.	*per l al*	$29.00	$29.00
2208.70.50	1 al	– – – Containing more than 6 % vol., but not more than 9 % vol.	*per l al*	$29.00	$29.00
2208.70.60	1 al	– – – Containing more than 9 % vol., but not more than 14 % vol.	*per l al*	$29.00	$29.00
2208.70.71	1 al	– – – Containing more than 14% vol., but not more than 23% vol.	*per l al*	$29.00	$29.00
		– – – Other			
2208.70.80	1 al	. . . . Containing more than 23% vol., but not more than 57% vol.	*per l al*	$42.65	$42.65
2208.70.89	1 al	. . . . Other	*per l al*	$42.65	$42.65
2208.90		– Other:			
		– – Bitters:			
2208.90.02	1 al	– – – For further manufacture in a licensed manufacturing area	*per l al*	$29.00	$29.00
		– – – Other:	*per l al*		
2208.90.06	1 al	. . . . Containing not more than 23 % vol.	*per l al*	$29.00	$29.00
2208.90.08	1 al	. . . . Other	*per l al*	$42.65	$42.65
		– – Spirits and spirituous beverages the strength of which can be ascertained by OIML hydrometer:			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . In bottles			
2208.90.42	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2208.90.43	1 al	. . . . . Containing more than 14% vol., but not more than 23% vol.	*per l al*	$29.00	$29.00
2208.90.44	1 al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
		. . . . Otherwise packed			
2208.90.45	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2208.90.46	1 al	. . . . . Containing more than 14% vol., but not more than 23% vol.	*per l al*	$29.00	$29.00
2208.90.47	1 al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
		– – – Other			
		. . . . In bottles			
2208.90.48	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2208.90.49	1 al	. . . . . Containing more than 14% vol., but not more than 23% vol.	*per l al*	$29.00	$29.00
2208.90.50	1 al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65
		. . . . Otherwise packed			
2208.90.51	1 al	. . . . . Containing more than 4% vol., but not more than 14% vol.	*per l al*	$29.00	$29.00
2208.90.52	1 al	. . . . . Containing more than 14% vol., but not more than 23% vol.	*per l al*	$29.00	$29.00
2208.90.53	1 al	. . . . . Containing more than 23%vol.	*per l al*	$42.65	$42.65

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
2208.90.89	1 al	. . . . . Other	*per l al*	$29.00	$29.00

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		. . . . Not exceeding 57 % vol.:			
2208.20.21	l al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$42.65	$42.65
2208.20.22	l al	. . . . . In other containers	*per l al*	$42.65	$42.65

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Undenatured ethyl alcohol of an alcoholic strength etc. *-continued* – Spirits obtained by distilling grape wine, etc. *-continued* – – Other *-continued* – – – For further manufacture, etc. *-continued*			
		. . . . Other:			
2208.20.23	l al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$51.23	$51.23
2208.20.24	l al	. . . . . In other containers	*per l al*	$51.23	$51.23
		– – – Other			
		. . . . Not exceeding 57 % vol.:			
2208.20.29	l al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$42.65	$42.65
2208.20.30	l al	. . . . . In other containers	*per l al*	$42.65	$42.65
		. . . . Other:			
2208.20.31	l al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$51.23	$51.23
2208.20.39	l al	. . . . . In other containers	*per l al*	$51.23	$51.23
2208.30		– Whiskies:			
		– – The strength of which can be ascertained by OIML hydrometer:			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . In containers of a capacity of less than 180 litres:			
2208.30.01	l al	. . . . . In bottles	*per l al*	$42.65	$42.65
2208.30.02	l al	. . . . . Otherwise packed	*per l al*	$42.65	$42.65
2208.30.03	l al	. . . . . In other containers	*per l al*	$42.65	$42.65
		– – – Other			
		. . . . In containers of a capacity of less than 180 litres:			
2208.30.04	l al	. . . . . In bottles	*per l al*	$42.65	$42.65
2208.30.05	l al	. . . . . Otherwise packed	*per l al*	$42.65	$42.65
2208.30.06	l al	. . . . In other containers	*per l al*	$42.65	$42.65
		– – Other:			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . Not exceeding 57 % vol.:			
2208.30.11	l al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$42.65	$42.65
2208.30.12	l al	. . . . . In other containers	*per l al*	$42.65	$42.65
		. . . . Other:			
2208.30.13	l al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$51.23	$51.23
2208.30.14	l al	. . . . . In other containers	*per l al*	$51.23	$51.23
		– – – Other			
		. . . . Not exceeding 57 % vol.:			
2208.30.19	l al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$42.65	$42.65
2208.30.20	l al	. . . . . In other containers	*per l al*	$42.65	$42.65
		. . . . Other:			
2208.30.21	l al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$51.23	$51.23
2208.30.29	l al	. . . . . In other containers	*per l al*	$51.23	$51.23
2208.40		– Rum and other spirits obtained by distilling fermented sugar cane products:			
		– – The strength of which can be ascertained by OIML hydrometer			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . In containers of a capacity of less than 180 litres:			
2208.40.01	l al	. . . . . In bottles	*per l al*	$42.65	$42.65
2208.40.02	l al	. . . . . Otherwise packed	*per l al*	$42.65	$42.65
2208.40.03	l al	. . . . In other containers	*per l al*	$42.65	$42.65
		– – – Other			
		. . . . In containers of a capacity of less than 180 litres:			
2208.40.04	l al	. . . . . In bottles	*per l al*	$42.65	$42.65

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
2208.40.05	l al	. . . . . Otherwise packed	*per l al*	$42.65	$42.65
2208.40.06	l al	. . . . In other containers	*per l al*	$42.65	$42.65

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Undenatured ethyl alcohol of an alcoholic strength etc. *-continued*			
		– Rum and other spirits obtained by distilling fermented, etc. *-continued*			
		– – Other:			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . Not exceeding 57 % vol.:			
2208.40.13	1 al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$42.65	$42.65
2208.40.14	1 al	. . . . . In other containers	*per l al*	$42.65	$42.65
		. . . . Other:			
2208.40.15	1 al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$51.23	$51.23
2208.40.16	1 al	. . . . . In other containers	*per l al*	$51.23	$51.23
		– – – Other			
		. . . . Not exceeding 57 % vol.:			
2208.40.19	1 al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$42.65	$42.65
2208.40.20	1 al	. . . . . In other containers	*per l al*	$42.65	$42.65
		. . . . Other:			
2208.40.21	1 al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$51.23	$51.23
2208.40.29	1 al	. . . . . In other containers	*per l al*	$51.23	$51.23
2208.50		– Gin and Geneva:			
		– – The strength of which can be ascertained by OIML hydrometer			
		– – – For further manufacture in a licensed manufacturing area			
2208.50.02	1 al	. . . . In bottles	*per l al*	$42.65	$42.65
2208.50.03	1 al	. . . . Otherwise packed	*per l al*	$42.65	$42.65
		– – – Other			
2208.50.04	1 al	. . . . In bottles	*per l al*	$42.65	$42.65
2208.50.05	1 al	. . . . Otherwise packed	*per l al*	$42.65	$42.65
		– – Other:			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . Not exceeding 57 % vol.:			
2208.50.11	1 al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$42.65	$42.65
2208.50.12	1 al	. . . . . In other containers	*per l al*	$42.65	$42.65
		. . . . Other:			
2208.50.13	1 al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$51.23	$51.23
2208.50.14	1 al	. . . . . In other containers	*per l al*	$51.23	$51.23
		– – – Other			
		. . . . Not exceeding 57 % vol.:			
2208.50.19	1 al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$42.65	$42.65
2208.50.20	1 al	. . . . . In other containers	*per l al*	$42.65	$42.65
		. . . . Other:			
2208.50.21	1 al	. . . . . In containers of a capacity of less than 180 litres	*per l al*	$51.23	$51.23
2208.50.29	1 al	. . . . . In other containers	*per l al*	$51.23	$51.23
2208.60		– Vodka			
		– – The strength of which can be ascertained by OIML hydrometer:			
		– – – For further manufacture in a licensed manufacturing area			
2208.60.11	1 al	. . . . In bottles	*per l al*	$42.65	$42.65
2208.60.12	1 al	. . . . Otherwise packed	*per l al*	$42.65	$42.65
		– – – Other			
2208.60.19	1 al	. . . . . In bottles	*per l al*	$42.65	$42.65
2208.60.20	1 al	. . . . . Otherwise packed	*per l al*	$42.65	$42.65
		– – Other:			
		– – – For further manufacture in a licensed manufacturing area			
		. . . . Not exceeding 57 % vol.:			
2208.60.91	1 al	. . . . . Containers of a capacity of less than 180 litres	*per l al*	$42.65	$42.65
2208.60.92	1 al	. . . . . In other containers	*per l al*	$42.65	$42.65

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Undenatured ethyl alcohol of an alcoholic strength etc. *-continued*			
		– Other *-continued*			
		– – Other *-continued*			
		– – – Other *-continued*			
		– – – – Containing more than 14 % vol., but not more than 23 % vol.			
		. . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:			
2208.90.90	l al	. . . . . Containing brandy	*per l al*	$29.00	$29.00
2208.90.91	l al	. . . . . Other	*per l al*	$29.00	$29.00
2208.90.92	l al	. . . . . Spirituous beverages containing whisky (whiskey)	*per l al*	$29.00	$29.00
2208.90.93	l al	. . . . . Spirituous beverages containing rum	*per l al*	$29.00	$29.00
2208.90.94	l al	. . . . . Spirituous beverages containing gin	*per l al*	$29.00	$29.00
2208.90.95	l al	. . . . . Spirituous beverages containing vodka	*per l al*	$29.00	$29.00
2208.90.96	l al	. . . . . Other	*per l al*	$29.00	$29.00
		– – – – Other			
		. . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:			
		. . . . . Containing brandy or whiskey or rum or gin or vodka or other spirituous beverages			
2208.90.97	l al	. . . . . In bottles	*per l al*	$42.65	$42.65
2208.90.99	l al	. . . . . Otherwise packed	*per l al*	$42.65	$42.65
22.09					
2209.00.00	ltr	**Vinegar and substitutes for vinegar obtained from acetic acid**	*per ltr*	Free	Free

Aukino Tairea

Clerk of the Executive Council

This Order is administered by the Revenue Management Division of the Ministry of Finance and Economic Management.

This Order was made on the day of 2014.

Number	Statistical Unit	Goods Description		Normal Tariff	Preferential Rates
		Undenatured ethyl alcohol of an alcoholic strength etc. *-continued* – Other *-continued* – – Other:			
2208.90.54	1 al	– – – For further manufacture in a licensed manufacturing area	*per l al*	$29.00	$29.00
		– – – Other: – – – – Containing not more than 1.15 % vol. . . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:			
2208.90.55	1 al	. . . . . Containing brandy	*per l al*	$29.00	$29.00
2208.90.56	1 al	. . . . . Other	*per l al*	$29.00	$29.00
2208.90.57	1 al	. . . . . Spirituous beverages containing whisky (whiskey)	*per l al*	$29.00	$29.00
2208.90.58	1 al	. . . . . Spirituous beverages containing rum	*per l al*	$29.00	$29.00
2208.90.59	1 al	. . . . . Spirituous beverages containing gin	*per l al*	$29.00	$29.00
2208.90.60	1 al	. . . . . Spirituous beverages containing vodka	*per l al*	$29.00	$29.00
2208.90.61	1 al	. . . . . Other	*per l al*	$29.00	$29.00
		– – – – Containing more than 1.15 % vol., but not more than 2.5 % vol. . . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:			
2208.90.62	1 al	. . . . . Containing brandy	*per l al*	$29.00	$29.00
2208.90.63	1 al	. . . . . Other	*per l al*	$29.00	$29.00
2208.90.64	1 al	. . . . . Spirituous beverages containing whisky (whiskey)	*per l al*	$29.00	$29.00
2208.90.65	1 al	. . . . . Spirituous beverages containing rum	*per l al*	$29.00	$29.00
2208.90.66	1 al	. . . . . Spirituous beverages containing gin	*per l al*	$29.00	$29.00
2208.90.67	1 al	. . . . . Spirituous beverages containing vodka	*per l al*	$29.00	$29.00
2208.90.68	1 al	. . . . . Other	*per l al*	$29.00	$29.00
		– – – – Containing more than 2.5 % vol., but not more than 6% vol. . . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:			
2208.90.69	1 al	. . . . . Containing brandy	*per l al*	$29.00	$29.00
2208.90.70	1 al	. . . . . Other	*per l al*	$29.00	$29.00
2208.90.71	1 al	. . . . . Spirituous beverages containing whisky (whiskey)	*per l al*	$29.00	$29.00
2208.90.72	1 al	. . . . . Spirituous beverages containing rum	*per l al*	$29.00	$29.00
2208.90.73	1 al	. . . . . Spirituous beverages containing gin	*per l al*	$29.00	$29.00
2208.90.74	1 al	. . . . . Spirituous beverages containing vodka	*per l al*	$29.00	$29.00
2208.90.75	1 al	. . . . . Other	*per l al*	$29.00	$29.00
		– – – – Containing more than 6 % vol., but not more than 9% vol. . . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:			
2208.90.76	1 al	. . . . . Containing brandy	*per l al*	$29.00	$29.00
2208.90.77	1 al	. . . . . Other	*per l al*	$29.00	$29.00
2208.90.78	1 al	. . . . . Spirituous beverages containing whisky (whiskey)	*per l al*	$29.00	$29.00
2208.90.79	1 al	. . . . . Spirituous beverages containing rum	*per l al*	$29.00	$29.00
2208.90.80	1 al	. . . . . Spirituous beverages containing gin	*per l al*	$29.00	$29.00
2208.90.81	1 al	. . . . . Spirituous beverages containing vodka	*per l al*	$29.00	$29.00
2208.90.82	1 al	. . . . . Other	*per l al*	$29.00	$29.00
		– – – – Containing more than 9 % vol., but not more than 14 % vol. . . . . . Spirituous beverages containing spirits obtained by distilling grape wine or grape marc:			
2208.90.83	1 al	. . . . . Containing brandy	*per l al*	$29.00	$29.00
2208.90.84	1 al	. . . . . Other	*per l al*	$29.00	$29.00
2208.90.85	1 al	. . . . . Spirituous beverages containing whisky (whiskey)	*per l al*	$29.00	$29.00
2208.90.86	1 al	. . . . . Spirituous beverages containing rum	*per l al*	$29.00	$29.00
2208.90.87	1 al	. . . . . Spirituous beverages containing gin	*per l al*	$29.00	$29.00
2208.90.88	1 al	. . . . . Spirituous beverages containing vodka	*per l al*	$29.00	$29.00

Customs Tariff Amendment (No 3) Order 2016

His Excellency, Tom Marsters **Queen's Representative**

Order in Executive Council

At Avarua, Rarotonga this 1st day of **November** 2016

Present:

His Excellency the Queen's Representative in Executive Council

Pursuant to sections 13(1), 18(1)(c) and 19(1) of the Customs Tariff Act 2012, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following order—

Contents

1	Title	1
2	Commencement	1
3	Principal Act amended	1
5	Part 1 of the Tariff amended (Chapter 99)	1

Schedule 1
The Tariff

Order

1 Title
This order is the Customs Tariff Amendment (No 3) Order 2016.

2 Commencement
This order is deemed to have come into force on 1 July 2016.

3 Principal Act amended
This order amends the first Schedule of the Customs Tariff Act 2012 **(the Tariff)**.

4 Part 1 of the Tariff amended (Chapter 99)
The Tariff is amended by inserting the chapter in the attached Schedule 1.

Price $1.50

Schedule 1

Chapter 99

Beverages, spirits and vinegar

Excise Number	Statistical Unit	Goods Description	Exise Rates
99.03		**Beer made from malt which if imported, would be classified within tariff item 2203.00.02, 2203.00.03, 2203.00.12, 2203.00.13, 2203.00.22, 2203.00.23, 2203.00.31, 2203.00.32, 2203.00.39, or 2203.00.40.**	
9903.00			
9903.00.02	l al	– – Cans	$7.25 *per l al*
9903.00.03	l al	– – Other	$7.25 *per l al*
		– Containing more than 1.15 % vol., but not more than 2.5 % vol.	
9903.00.12	l al	– – Cans	$7.25 *per l al*
9903.00.13	l al	– – Other	$7.25 *per l al*
		– Containing more than 2.5 % vol., but not more than 4.35 % vol.	
9903.00.22	l al	– – Cans	$7.25 *per l al*
9903.00.23	l al	– – Other	$7.25 *per l al*
		– Containing more than 4.35 % vol., but not more than 5 %	
9903.00.31	l al	– – Cans	$7.25 *per l al*
9903.00.32	l al	– – Other	$7.25 *per l al*
		– Containing more than 5 % vol.	
9903.00.39	l al	– – Cans	$7.25 *per l al*
9903.00.40	l al	– – Other	$7.25 *per l al*
99.06		**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 2206.00.08, 2206.00.09, 2206.00.10, 2206.00.15, 2206.00.16, 2206.00.17, 2206.00.18, 2206.00.19, 2206.00.20, 2206.00.21, 2206.00.28, 2206.00.31, 2206.00.32, 2206.00.37, 2206.00.38, 2206.00.47, 2206.00.48, 2206.00.57, 2206.00.58, 2206.00.68, 2206.00.69, 2206.00.78, 2206.00.79, 2206.00.81 or 2206.00.89.**	
9906.00		– Fruit wine and vegetable wine:	
		– – Containing not more than 14% vol.:	
		– – – Kiwifruit wine:	
9906.00.08	l al	– – – – Sparkling	$7.25 *per l al*
9906.00.09	l al	– – – – Other	$7.25 *per l al*
9906.00.10	l al	– – – Other	$7.25 *per l al*

Excise Number	Statistical Unit	Goods Description	Exise Rates
		Other fermented beverages, etc. *-continued*	
		– Fruit wine and vegetable wine, etc. *-continued*	
		– – Containing more than 14 % vol., but not more than 23 %	
		– – – Kiwifruit wine:	
9906.00.16	l al	– – – – Sparkling	$7.25 *per l al*
9906.00.17	l al	– – – – Other	$7.25 *per l al*
9906.00.18	l al	– – – Other	$7.25 *per l al*
		– – Containing more than 23% vol.	
		– – – Kiwifruit wine:	
9906.00.19	l al	– – – – Sparkling	$10.66 *per l al*
9906.00.20	l al	– – – – Other	$10.66 *per l al*
9906.00.21	l al	– – – Other	$10.66 *per l al*
		– Other:	
		– – Containing not more than 1.15 % vol.	
9906.00.31	l al	– – – Sparkling	$7.25 *per l al*
9906.00.32	l al	– – – Other	$7.25 *per l al*
		– – Containing more than 1.15 % vol., but not more than 2.5 % vol.:	
9906.00.37	l al	– – – Sparkling	$7.25 *per l al*
9906.00.38	l al	– – – Other	$7.25 *per l al*
		– – Containing more than 2.5 % vol., but not more than 6 %	
9906.00.47	l al	– – – Sparkling	$7.25 *per l al*
9906.00.48	l al	– – – Other	$7.25 *per l al*
		– – Containing more than 6 % vol., but not more than 9% vol.:	
9906.00.57	l al	– – – Sparkling	$7.25 *per l al*
9906.00.58	l al	– – – Other	$7.25 *per l al*
		– – Containing more than 9 % vol., but not more than 14 % vol.:	
9906.00.68	l al	– – – Sparkling	$7.25 *per l al*
9906.00.69	l al	– – – Other	$7.25 *per l al*
		– – Containing more than 14 % vol., but not more than 23 % vol.:	
9906.00.78	l al	– – – Sparkling	$7.25 *per l al*

Excise Number	Statistical Unit	Goods Description	Exise Rates
9906.00.79	l al	– – – Other	$7.25 *per l al*
9906.00.89	l al	– – Other:	$10.66 *per lal*

Edwin Pittman

Acting Clerk of the Executive Council

This order is administered by the Revenue Management Division of the Ministry of Finance and Economic Management.

This order was made on the day of 2016.

Customs Tariff Amendment Order 2016

His Excellency, Tom Marsters **Queen's Representative**

Order in Executive Council

At Avarua, Rarotonga this 6th day of September 2016

Present:

His Excellency the Queen's Representative in Executive Council

Pursuant to section 13(1), 18(1)(c) and 19(1) of the Customs Tariff Act 2012, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following order—

Contents

1	Title	1
2	Commencement	1
3	Principal Act amended	1
4	Part 1 of the Tariff amended (Chapter 24)	2
5	Part 1 of the Tariff amended (Chapter 99)	2

Schedule 1
The Tariff
Chapter 24
Tobacco and manufactured tobacco substitutes
Schedule 2
The Tariff
Chapter 99
Tobacco and manufactured tobacco substitutes

Order

1 Title
This order is the Customs Tariff Amendment Order 2016.

2 Commencement
This order comes into force on 1 October 2016.

3 Principal Act amended
This order amends the first Schedule of the Customs Tariff Act 2012 **(the Tariff)**.

4 Part 1 of the Tariff amended (Chapter 24)

The Tariff is amended by deleting chapters 24 and substituting the chapter in the attached Schedule 1.

5 Part 1 of the Tariff amended (Chapter 99)

The Tariff is amended by inserting the chapter in the attached Schedule 2.

Schedule 1
The Tariff

Chapter 24

Tobacco and manufactured tobacco substitutes

NOTE:

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

SUBHEADING NOTE:

1. For the purposes of subheading 2403.11, the expression water pipe tobacco means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

* * *

Tariff Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
24.01		**Unmanufactured tobacco; tobacco refuse, would be classified within tariff item:**		
2401.10		– Tobacco, not stemmed/stripped: – – For manufacture in a licensed manufacturing area into:	$724.71	$724.71
2401.10.01	kg	– – – Cigars	$724.71	$724.71
2401.10.09	kg	– – – Tobacco, cigarettes, snuff	$724.71	$724.71
2401.10.19	kg	– – For other purposes		
2401.20		– Tobacco, partly or wholly stemmed/stripped: – – For manufacture in a licensed manufacturing area into:	$724.71	$724.71
2401.20.01	kg	– – – Cigars	$724.71	$724.71
2401.20.09	kg	– – – Tobacco, cigarettes, snuff	$724.71	$724.71
2401.20.19	kg	– – For other purposes		
2401.30		–Tobacco refuse: – – For manufacture in a licensed manufacturing area into:	$724.71 $724.71	$724.71 $724.71
2401.30.01	kg	– – –Cigars	$724.71	$724.71
2401.30.09	kg	– – –Tobacco, cigarettes, snuff		
2401.30.19	kg	– – For other purposes		
24.02		**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:**	$724.71	$724.71
2402.10.00	kg	– Cigars, cheroots and cigarillos, containing tobacco	$724.71	$724.71
2402.20		– Cigarettes containing tobacco:	$724.71	$724.71
2402.20.10	'000	– – Exceeding in weight 1.134 kg per 1,000 cigarettes		
2402.20.90	'000	– – Not exceeding in weight 1.134 kg tobacco content per 1,000 cigarettes		
2402.90		– Other:	$724.71	$724.71
2402.90.01	'000	– – Cigars, cheroots and cigarillos, of tobacco substitutes		
		– – Cigarettes of tobacco substitutes:	$724.71	$724.71
2402.90.12	'000	– – – Exceeding in weight 1.134 kg per 1,000	$724.71	$724.71
2402.90.18	'000	– – – Not exceeding in weight 1.134 kg per 1,000		

Tariff Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
24.03		**Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences:**		
2403.11		– Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.11.10	kg	– – Water pipe tobacco specified in Subheading Note 1 to this Chapter:		
2403.11.90	kg	– – – For further manufacture in a licensed manufacturing area	$724.71	$724.71
2403.19		– – – Other	$724.71	$724.71
2403.19.10	kg	– – Other:		
		– – – For further manufacture in a licensed manufacturing area	$724.71	$724.71
2403.19.90	kg	– – – Other	$724.71	$724.71
		Other manufactured tobacco, etc. -*Continued*		
2403.91		– Other:		
2403.91.10	kg	– – Homogenised or reconstituted tobacco:		
		– – – For further manufacture in a licensed manufacturing area	$724.71	$724.71
2403.91.90	kg	– – – Other	$724.71	$724.71
		Other manufactured tobacco and manufactured, substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences, would be classified within tariff item 2403.99.02, 2403.99.09, 2403.99.11, 2403.99.90		
2403.99		– Other		
2403.99.02	kg	– – Other:		
		– – – Snuff	$724.71	$724.71
2403.99.09	kg	– – – Tobacco extracts and essences	$724.71	$724.71
2403.99.11	kg	– – – Smoking mixtures, of tobacco substitutes	$724.71	$724.71
2403.99.90	kg	– – – Other	$724.71	$724.71

Schedule 2
The Tariff

Chapter 99

Tobacco and manufactured tobacco substitutes

Excise Number	Statistical Unit	Goods Description	Exise Rates
99.10		**Unmanufactured tobacco; tobacco refuse which if imported, would be classified within tariff item 2401.10.01, 2401.10.09, 2401.10.19, 2401.20.01, 2401.20.09, 2401.20.19, 2401.30.01, 2401.30.09, 2401.30.19.**	
9910.10		– Tobacco, not stemmed/stripped: – – For manufacture in a licensed manufacturing area into:	$724.71
9910.10.01	kg	– – – Cigars	$724.71
9910.10.09	kg	– – – Tobacco, cigarettes, snuff	$724.71
9910.10.19	kg	– – For other purposes	
9910.20		– Tobacco, partly or wholly stemmed/stripped: – – For manufacture in a licensed manufacturing area into:	$724.71
9910.20.01	kg	– – – Cigars	$724.71
9910.20.09	kg	– – – Tobacco, cigarettes, snuff	$724.71
9910.20.19	kg	– – For other purposes	
9910.30		–Tobacco refuse: – – For manufacture in a licensed manufacturing area into:	$724.71
9910.30.01	kg	– – –Cigars	$724.71
9910.30.09	kg	– – –Tobacco, cigarettes, snuff	$724.71
9910.30.19	kg	– – For other purposes	
99.12		**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes, which if imported, would be classified within tariff item 2402.10.00, 2402.20.10, 2402.20.90, 2402.90.01, 2402.90.12, 2402.90.18.**	$724.71
9911.10.00	kg	– Cigars, cheroots and cigarillos, containing tobacco	
9911.20		– Cigarettes containing tobacco: – – Exceeding in weight 1.134 kg per 1,000 cigarettes	$724.71
9911.20.10	'000		$724.71
9911.20.90	'000	– – Not exceeding in weight 1.134 kg tobacco content per 1,000 cigarettes	
9911.90		– Other:	$724.71
9911.90.01	'000	– – Cigars, cheroots and cigarillos, of tobacco substitutes	
		– – Cigarettes of tobacco substitutes:	$724.71
9911.90.12	'000	– – – Exceeding in weight 1.134 kg per 1,000	$724.71
9911.90.18	'000	– – – Not exceeding in weight 1.134 kg per 1,000	
99.13		**Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences, which if imported, would be classified within tariff item 2403.11.10, 2403.11.90, 2403.19.10, 2403.19.90, 2403.91.10, 2403.91.90.**	
9913.11		– Smoking tobacco, whether or not containing tobacco substitutes in any proportion: – – Water pipe tobacco specified in Subheading Note 1 to this Chapter:	$724.71
9913.11.10	kg	– – – For further manufacture in a licensed manufacturing area	$724.71
9913.11.90	kg	– – – Other	

Excise Number	Statistical Unit	Goods Description	Exise Rates
9913.19		– – Other:	
9913.19.10	kg	– – – For further manufacture in a licensed manufacturing area	$724.71
9913.19.90	kg	– – – Other	$724.71
		Other manufactured tobacco, etc. - *continued*	
9913.91		– Other:	
9913.91.10	kg	– – Homogenised or reconstituted tobacco:	
		– – – For further manufacture in a licensed manufacturing area	$724.71
9913.91.90	kg	– – – Other	$724.71
		Other manufactured tobacco and manufactured, substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences, which if imported, would be classified within tariff item 2403.99.02, 2403.99.09, 2403.99.11, 2403.99.90	
9913.99		– Other	
9913.99.02	kg	– – Other:	
9913.99.09	kg	– – – Snuff	$724.71
9913.99.11	kg	– – – Tobacco extracts and essences	$724.71
9913.99.90	kg	– – – Smoking mixtures, of tobacco substitutes	$724.71
		– – – Other	$724.71

* * *

Aukino Tairea
Clerk of the Executive Council

This order is administered by the Revenue Management Division of the Ministry of Finance and Economic Management.

This order was made on the day of 2016.

Contents

1	Title	2
2	Commencement	2
	Part 1	
	Amendments to Customs Revenue and Border Protection Act 2012	
3	Principal Act amended in this Part	2
4	New sections 50A and 50B inserted	2
5	Controls on use by Customs of information	2
6	Sections 52 and 53 repealed	2
7	Search and viewing warrants	2
8	Cook Islands certificates of origin for goods for export to party to free trade agreement	2
9	Part 13 heading replaced	3
10	Access to Customs computerised entry processing systems	3
11	Registered users	3
12	Registered users to be allocated unique user identifier	3
13	Use of unique user identifier	3
14	Customs to keep records of transmission	3
15	Unauthorised access to or improper use of Customs computerised entry processing system	3
16	Interference with Customs computerised entry processing system	3
17	Offences in relation to security of, or unauthorised use of, unique user identifiers	3
	Part 2	
	Amendments to Customs Tariff Act 2012	
18	Principal Act amended in this Part	4
19	Section 20A amended	4
20	Section 22E amended	4

An Act to—

(a) update customs legislation to be consistent with the provisions of the Pacific Agreement on Closer Economic Relations Plus (PACER Plus Agreement); and

(b) enhance the consistency of the principal Act with equivalent legislation overseas and international standards; and

(c) make other technical and drafting improvements.

The Parliament of the Cook Islands enacts as follows—

(4 May 2020

1 Title
This Act is the Customs Legislation Act 2020.

2 Commencement
This Act comes into force on 1 July 2020.

Part 1
Amendments to Customs Revenue and Border Protection Act 2012

3 Principal Act amended in this Part
This Part amends the Customs Revenue and Border Protection Act 2012.

4 New sections 50A and 50B inserted
The following sections are inserted after section 50:

"**50A Access includes access to craft or passenger databases and systems**
A person who is required to give Customs access to information under section 48 or section 49 must also give Customs access to databases or systems where the information is stored, managed or processed.

"**50B Other arrival and departure information**
Customs may, for the purposes of passenger and crew processing, monitoring the movement of craft and persons, and border security, collect any of the following information about craft and persons arriving in, or departing from, the Cook Islands:

"(a) details of craft movements, including the craft name and registration number or identifier, estimated date and time of arrival or departure, and place of origin and destination:

"(b) personal information, including the person's name, date of birth, sex, biometric information, passport number, nationality, and travel movements."

5 Controls on use by Customs of information

(1) Section 51(1) is amended by, after "section 48", inserting "and section 49".

(2) Section 51 is amended by repealing subsection (2).

(3) Section 51(3) is amended by omitting "sections 52 to 55" and substituting "section 54".

6 Sections 52 and 53 repealed
Sections 52 and 53 are repealed.

7 Search and viewing warrants
Section 54(1) is amended by repealing paragraph (c).

8 Cook Islands certificates of origin for goods for export to party to free trade agreement
Section 75 of the principal Act is amended by repealing subsections (4) and (5) and substituting the following:

"(4) The Queen's Representative may, by Order in Executive Council, declare a country that is a party to a free trade agreement to be a specified party for the purposes of this Act.

"(5) In this section **free trade agreement** means an international trade agreement to which the Cook Islands is a party."

9 Part 13 heading replaced

The Part 13 heading is repealed and the following heading substituted:

"Part 13
"Customs automated systems"

10 Access to Customs computerised entry processing systems

(1) The heading to section 163 is amended by omitting "**computerised entry processing**" and substituting "**automated**".

(2) Section 163 is amended by omitting "computerised entry processing" and substituting "automated".

11 Registered users

Section 164 is amended by omitting "computerised entry processing" in each place where it appears and substituting in each case "automated".

12 Registered users to be allocated unique user identifier

Section 165 is amended by omitting "computerised entry processing" in each place where it appears and substituting in each case "automated".

13 Use of unique user identifier

Section 166 is amended by omitting "computerised entry processing" and substituting "automated".

14 Customs to keep records of transmission

Section 169 is amended by omitting "computerised entry processing" and substituting "automated".

15 Unauthorised access to or improper use of Customs computerised entry processing system

(1) The heading to section 236 is amended by omitting "**computerised entry processing**" and substituting "**automated**".

(2) Section 236 is amended by omitting "**computerised entry processing**" in each place where it appears, and substituting in each case "**automated**".

16 Interference with Customs computerised entry processing system

(1) The heading to section 237 is amended by omitting "**computerised entry processing**" and substituting "**automated**".

(2) Section 237 is amended by omitting "computerised entry processing" in each place where it appears and substituting "automated".

17 Offences in relation to security of, or unauthorised use of, unique user identifiers

Section 238 is amended by omitting "computerised entry processing" in each place where it appears and substituting in each case "automated".

Part 2
Amendments to Customs Tariff Act 2012

18 Principal Act amended in this Part
This Act amends the Customs Tariff Act 2012.

19 Section 20A amended
Section 20A is amended by repealing the definition of **free trade agreement** and substituting the following definition:

"**free trade agreement** means an international trade agreement to which the Cook Islands is a party:"

20 Section 22E amended
Section 22E(1)(b)(i) is amended by omitting the word "PICTA", and substituting the words "free trade agreement".

This Act is administered by the Revenue Management Division of the Ministry of Finance and Economic Management.

Printed under the authority of the Cook Islands Parliament—2020.
