

COOK ISLANDS

IMPORT LEVY AMENDMENT ACT 1977

ANALYSIS

Title

1. Short Title and commencement
2. Import Levy
3. Exceptions
4. Repeals

1977, No. 7

An Act to amend the schedules to the Import Levy Act 1972

(4 April 1977)

BE IT ENACTED by the Legislative Assembly of the Cook Islands in Session assembled, and by authority of the same, as follows:-

1. Short Title and commencement - (1) This Act may be cited as the Import Levy Amendment Act 1977 and shall be read together with and deemed part of the Import Levy Act 1972 (hereinafter referred to as "the principal Act").

(2) This Act shall come into effect on and as from the date it is assented to.

2. Import Levy - The First Schedule to the principal Act is hereby repealed and the First Schedule to this Act substituted in its place.

3. Exemptions - The Second Schedule to the principal Act is hereby repealed and the Second Schedule to this Act substituted in its place.

4. Repeals - The following Orders in Executive Council are hereby repealed:

The Import Levy Exemption Order 1974,
Import Levy Exemption (New Zealand Foreign Aid Projects) Order 1976,
Import Levy Exemption (Overseas Agencies) Order 1976, and
Import Levy (Automotive Diesel) Exemption Order 1976.

Section 2

FIRST SCHEDULE

New Rates of Import Levy substituted for the repealed First Schedule of the Import Levy Act 1972

| <u>ITEM</u> | <u>RATE OF IMPORT LEVY</u> |
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| Aerated Waters | 20% of value |
| Alcoholic beverages: - | |
| Beer | 60 cents per liquid gallon |
| Cordials, Liqueurs and Bitters | \$4.50 per liquid gallon |
| Spirituous beverages, the strength of which can be ascertained by Sike's Hydrometer | \$4.50 per proof gallon |
| Wines, all kinds | \$2.50 per liquid gallon |
| Other Alcoholic beverages | \$2.50 per liquid gallon |
| Artificial flowers, foliage or fruit | 20% of value |
| Audio-frequency electric amplifiers; parts thereof | 15% of value |
| Billiard tables; cues and other billiard requisites | 20% of value |
| Binoculars, field glasses, opera glasses | 15% of value |
| Carnival and entertainment articles | 15% of value |
| Christmas tree decorations and similar articles for Christmas festivities | 15% of value |
| Cigarettes | \$7.25 per 1,000 cigarettes |
| Cigars | 30% of value |
| Cinematographic cameras, projectors, sound recorders and reproducers, combinations of these articles; parts and accessories thereof | 15% of value |

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| Cinematographic film, exposed and developed, whether or not incorporating sound-track, negative or positive and whether or not imported on hire or for sale, and if on hire no drawback of levy shall be allowed on re-export | 20 cents every thousand feet |
| Combs, hair-slides and the like | 10% of value |
| Confectionery, including medicated confectionary | 15% of value |
| Conjuring tricks and novelty jokes | 15% of value |
| Electric accumulators | 15% of value |
| Film rewinding machines | 15% of value |
| Frozen Ice blocks and ice cream | 15% of value |
| Gramophone records and other sound or similar recordings | 15% of value |
| Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks and sound recorders and reproducers; parts and accessories thereof | 15% of value |
| Hair brushes, whether or not in sets comprising of comb or mirror | 15% of value |
| Hops | 40% of value |
| House ornaments | 20% of value |
| Image projectors; parts and accessories thereof | 15% of value |
| Jewellery and imitation jewellery | 15% of value |
| Loudspeakers, whether or not enclosed in a cabinet | 15% of value |
| Mechanical lighters, and similar lighters, including chemical or electrical lighters | 15% of value |

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| Microphones and stands thereof, but not including microphones peculiar for use with hearing aids | 15% of value |
| Mirrors, but not including rear-view mirrors for vehicles | 15 %of value |
| Motor cycles, including power cycles:- | |
| With a cylinder capacity not exceeding 100 cubic centimetres | 15% of value |
| With a cylinder capacity exceeding 100 cubic centimetres but not exceeding 125 cubic centimetres | 25% of value |
| With a cylinder capacity exceeding 125 cubic centimetres | 50% of value |
| Motor spirits | 3 cents per liquid gallon |
| Motor vehicles for the transport of persons or goods:- | |
| Diesel fuelled vehicles, all kinds | 12 ¹ / ₂ % of value |
| Other motor vehicles being vehicles specifically designed for the carriage of goods only and having a maximum loading factor exceeding 1.75 tonnes | 12 ¹ / ₂ % of value |
| Other motor vehicles being vehicles specifically designed for the carriage of goods only and having a maximum loading factor not exceeding 1.75 tonnes:- | |
| With a cylinder capacity not exceeding 800 cubic centimetres | 17 ¹ / ₂ % of value |
| With a cylinder capacity exceeding 800 cubic centimetres but not exceeding 1,600 cubic centimetres | 20% of value |
| With a cylinder capacity exceeding 1,600 cubic centimetres | 25% of value |

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| Other motor vehicles having seating accommodation at the time of import for not more than seven persons:- | |
| With a cylinder capacity not exceeding 600 cubic centimetres | 17 ¹ / ₂ % of value |
| With a cylinder capacity exceeding 600 cubic centimetres but not exceeding 1,000 cubic centimetres | 20% of value |
| With a cylinder capacity exceeding 1,000 cubic centimetres but not exceeding 1,400 cubic centimetres | 22 ¹ / ₂ % of value |
| With a cylinder capacity exceeding 1,400 cubic centimetres but not exceeding 1,800 cubic centimetres | 25% of value |
| With a cylinder capacity exceeding 1,800 cubic centimetres | 40% of value |
| | |
| Other motor vehicles specifically designed for the carriage of passengers and having seating accommodation exceeding seven: | |
| With a passenger seating capacity not exceeding 25 passengers | 17 ¹ / ₂ % of value |
| With a passenger seating capacity exceeding 25 passengers but not exceeding 45 | 15% of value |
| With a seating capacity exceeding 45 passengers | 40% of value |
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| Parts and accessories for all motor vehicles, motor cycles and power cycles | 20% of value |
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| Perfumery, cosmetics and other toilet preparations | 15% of value |
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| Photographic cameras; parts and accessories thereof | 15% of value |
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| Photographic plates and film, unexposed, but not including x-ray film | 15% of value |
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| Pictures, frames, photo graphic frames, mirror frames | 20% of value |
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| Pin tables and the like | 20% of value |
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| Playing cards coop comprising any of the cards of a conventional suit | 15% of value |
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| Pocket-watches, wrist watches and other watches including stop watches, watch straps including watch guards | 15% of value |
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| Primary cells and primary batteries | 15% of value |
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| Projection screens | 15% of value |
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| Pyrotechnic articles, but not including very flares and rockets for use as ships safety equipment | 25% of value |
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| Radio broadcast receivers, whether or not combined with sound recorders or reproducers; parts thereof | 15% of value |
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| Radio remote control apparatus for model ships and aircraft | 15% of value |
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| Sensitised paper, paperboard and cloth, unexposed but not developed | 15% on value |
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| Slide viewers | 15% of value |
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| Splicers, film and recording tape | 15% of value |
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| Statues and statuettes, but not including those designed exclusively for use in the practice of religion or for places of worship | 20% of value |
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| Tapes, wires, strips and the like articles of a kind commonly used for sound or similar recording | 15% of value |
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| Television broadcast receivers, whether or not combines with sound recorders or reproducers or with radio broadcast receivers; parts thereof | 25% of value |

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| Tobacco | \$ 2.65 a kilogram |
| Toys, including wheeled toys designed to be ridden by children, dolls, dolls prams and pushchairs, working models of a kind used for recreational purposes | 15% of value |
| Trunks, suitcases, travelling bags, ruck-sacks, shopping bags, handbags, satchels, briefcases, wallets, purses, toilet cases, tool cases, tobacco pouches, sheaths, cases, boxes (for example, firearms, brushes, cigar and cigarette, musical instruments, spectacles, jewellery, tobacco and tobacco pipe) and similar containers; music boxes | 20% of value |
| Wigs, false beards, hair pads, curls, switches and the like | 15% or value |

On all goods of a kind or class not specified herein and not exempted from import levy in accordance with section 7 of this Act, import levy at the rate of seven and a half per centum of the value shall be levied and charged.

Section 3

SECOND SCHEDULE

A new schedule of goods exempted from Import Levy to be substituted for that repealed in the second Schedule to the Import Levy Act 1972

Aircraft and articles (including rubber tyres and tubes) specially suited for use as parts thereof.

Automotive Diesel Fuel Oils otherwise known as distillate fuels.

Animals, live.

Boxes, of paper and paperboard, whether or not put together or merely cut to shape for the convenience of transport declared by the importer for use by him in the packing of goods primarily for export.

Can ends of iron or steel or aluminium for use in the canning industry.

Citric Acid.

Coins, metal.

Containers, being ordinary trade containers for packing of goods, imported containing goods.

Fabrics and leather in the piece, braids, buckles, labels, sewing yarn or thread, trimmings, fasteners like articles when declared by a manufacturer for use by him only in the making of apparel or footwear for export.

Film, exposed and developed, negative and positive (but excluding cinematographic film).

Flour, milled from wheat only.

Gifts with respect to which the Comptroller is satisfied that they are bona fide gifts from abroad to persons in the Cook Islands and where the value does not exceed \$10.

Goods of such classes or kinds as may be approved by the Minister, being goods imported by such organisation as the Minister may approve, and which the Minister is satisfied are for donation to and are or have been purchased for and are for use by any or in any educational, health or religious institutions or a community project.

Goods of such classes or kinds as may be approved by the Minister, being goods imported by such organisation as the Minister may approve, and which the Minister is satisfied are gifts from persons or organisations overseas for the relief of victims of disaster in the Cook Islands.

Insecticides, and fungicides for agricultural use.

Machinery, implements, appliances and other articles specifically suited for use in agriculture and horticulture as may be approved by the Minister, but not including vehicles for transport of passengers or goods.

Manure and other growth regulating and promoting substances and preparations for agricultural use.

Medicaments.

Milk.

Paper and paperboard, when declared by the importer for use by him only in the manufacture of boxes or inserts in boxes for the packing of goods primarily for export.

Passenger's baggage and effects being goods of such classes or kinds as many may be approved

by the Minister and under such conditions as he may prescribe.

Plant, machinery, equipment and other supplies, being goods imported for the purposes of constructing, establishing or completing a project confirmed as being a project approved for payment under the New Zealand Government Foreign Aid Scheme.

Plant, machinery, equipment and other supplies, being goods imported for the purposes of constructing establishing or completing such public projects as may be approved by the Minister under such conditions as he may prescribe, such projects being financed wholly or principally by overseas agencies.

Plants, live.

Poultry, live.

Printed labels of paper, for labelling of products in the canning industry.

Printed matter, viz:-

- Personal identity cards
- Certificates of merit or proficiency
- Circulars, including those typewritten or duplicated
- Maps, charts, plans and similar articles
- Printed books, papers, music and advertising matter, but not including any of the following:-

- Office and other stationary forms
- Birthday and anniversary books
- Calendars and articles in calendars, calendars or any part thereof
- Diaries
- Entry forms for competition
- Greeting and other printed cards
- Picture postcards, Christmas and other picture greeting cards
- Show cards
- Transfers (Decalcomenias).

Rice, when imported loose in bags or sacks exceeding 25 pounds in weight.

Sacks, and bags of jute or hemp, of a kind used for packing of goods.

Seeds, fruit and spores, of a kind used for sowing.

Ships licensed under the Cook Islands Shipping Licence Ordinance 1963 and parts specially for use thereon.

Shooks of woods, for the assembly of fruit packing cases for export

Spectacles (prescribed by an optician or ophthalmologist only)

Stamps, postage, used or unused.

Stock and animal foods.

Sugar

Tinplate, in sheets, when declared by an importer for use by him only in making cans for the conveyance and packing for produce for export.

Very flares and rockets for use as ships' safety equipment

Weed and scrub killing preparations

Wheat

X-Ray film (undeveloped).

This Act is administered by the Ministry of Trade, Industries, Labour and Commerce.