



## ANALYSIS

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| Title<br>1. Short Title and commencement<br>2. Import Levy | 3. Exemptions<br>4. Repeals |
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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 Import Levy - The First Schedule to the principal Act is hereby repealed and the First Schedule to this Act substituted in its place.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 Exemptions - The Second Schedule to the principal Act is hereby repealed and the Second Schedule to this Act substituted in its place.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 Repeals - The following Orders in Executive Council are hereby repealed: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 2FIRST 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New Rates of Import Levy substituted for the repealed First Schedule of the Import Levy Act 1972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>
Aerated Waters	20% of value
Alcoholic beverages:-	
Beer	60 cents per liquid gallon
Cordials, Liqueurs and Bitters	\$4.50 per liquid gallon
Spiritous 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
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 a thousand feet

Combs, hair-slides and the like	10% of value
Confectionery, including medicated confectionery	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
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	12½% 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	12½% 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	17½% 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
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	17½% 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	22½% 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	17½% 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
Parts and accessories for all motor vehicles, motor cycles and power cycles	20% of value
Perfumery, cosmetics and other toilet preparations	15% of value
Photographic cameras; parts and accessories thereof	15% of value
Photographic plates and film, unexposed, but not including X-ray film	15% of value
Pictures frames, photographic frames, mirror frames	20% of value
Pin tables and the like	20% of value
Playing cards comprising any of the cards of a conventional suit	15% of value
Pocket-watches, wrist watches and other watches including stop watches, watch straps including watch guards	15% of value
Primary cells and primary batteries	15% of value
Projection screens	15% of value
Pyrotechnic articles, but not including very flares and rockets for use as ships safety equipment	25% of value
Radio broadcast receivers, whether or not combined with sound recorders or reproducers; parts thereof	15% of value
Radio remote control apparatus for model ships and aircraft	15% of value
Sensitised paper, paperboard and cloth, unexposed but not developed	15% of value
Slide viewers	15% of value
Splicers, film and recording tape	15% of value
Statues and statuettes, but not including those designed exclusively for use in the practice of religion or for places of worship	20% of value
Tapes, wires, strips and the like articles of a kind commonly used for sound or similar recording	15% of value

Television broadcast receivers, whether or not combines with sound recorders or reproducers or with radio broadcast receivers; parts thereof	25% of value
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-sucks, shopping bags, handbags, satchels, briefcases, wallets, purses, toiletcases, 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% of 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 3SECOND 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 when 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, buttons, labels, sewing yarn or thread, trimmings, fasteners, and the 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 specially 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 stationery 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 (Decalcomanias).

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 of goods  
for produce for export.

Very flares and rockets for use as ships' safety equipment.

Weed and scrub killing preparations.

Wheat

X-Ray film (undeveloped)

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