



ANALYSIS

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| Title | |
| 1. Short Title and Commencement | 3. Import Levy |
| 2. Application to goods in a licensed warehouse | 4. Exemptions Schedules |
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1975, No. 13

An Act to amend the Import Levy Act 1972 and to provide new schedules thereto

(12 September 1975)

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

1. Short Title and commencement - (1) This Act may be cited as the Import Levy Amendment Act 1975 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. Application to goods held in licensed warehouses- Any goods held in any licensed warehouse at the commencement of this Act shall be liable to the new rates of import levy as specified by this Act when they are entered for home consumption with the Customs Department.

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 Import Levy - The First Schedule to the principal Act is hereby repealed and the First Schedule to this Act substituted in its place.

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 Exemptions - The Second Schedule to the principal Act is hereby repealed and the Second Schedule to this Act substituted in its place.

FIRST SCHEDULE

(Section 3)

New Rates of Import Levy substituted for the repealed First Schedule of the Import Levy Act 1972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	15% of value
Artificial flowers, foliage or fruit	15% of value
Alcoholic beverages:-	
Beer	40c per liquid gallon
Wines, all kinds	\$1.00 per liquid gallon
Cordials, Liqueurs and bitters	\$3.50 per liquid gallon
Spiritous beverages, the strength of which can be ascertained by Sikes's hydrometer	\$3.50 per proof gallon
Other alcoholic beverages	\$1.00 per liquid gallon
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	\$5.75 per 1,000 cigarettes
Cigars	20% of value
Combs, hair-slides and the like	10% of value
Cinematographic cameras, projec- tors, sound recorders and reproducers, combinations of these articles; parts and accessories thereof	15% of value
Cinematographic film, exposed and developed, whether not incorporating soundtrack, 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	10 cents a thousand feet.

FIRST SCHEDULE - Continued

<u>ITEMS</u>	<u>RATE OF IMPORT LEVY</u>
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 re-producers 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	20% 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; parts and accessories thereof	15% of value
Motor spirits	3 cents per liquid gallon

<u>ITEM</u>	<u>FIRST SCHEDULE - Continued</u>	<u>RATE OF IMPORT LEVY</u>
Motor vehicles for the transport of persons or goods; parts and accessories thereof		20% of value
Perfumery, cosmetics and other toilet preparations		20% 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		20% 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

FIRST SCHEDULE - Continued

<u>ITEM</u>	<u>RATE OF IMPORT LEVY</u>
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 combined with sound recorders or reproducers or with radio broadcast receivers; parts thereof	25% of value
Tobacco	80 cents a pound
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, toiletcases, tool cases, to- bacco 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	20% 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 4)

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

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- Aircraft and articles (including rubber tyres and tubes) specially suited for use as parts thereof.
- 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.
- Coins, metal.
- Containers, being ordinary trade containers for packing of goods, imported containing goods.
- Fabrics 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 cinematograph film).
- Gifts, being of such classes as may be approved by the Minister, with respect to which the Comptroller is satisfied that they are bona fide gifts from abroad to persons in the Cook Islands.
- Goods, bona fide secondhand, which have already been used in the Cook Islands.
- 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 of 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.

SECOND SCHEDULE - Continued

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

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.

Plants, live

Poultry, live.

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 incorporating
 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).

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

Ships licensed under the Shipping Licence Ordinance 1963.

Shocks of wood, for the assembly of fruit packing cases for export.

Stamps, postage, used or unused.

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

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

Weed and scrub killing preparations.

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

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