



Customs Tariff Amendment Order 2016

His Excellency Tom Masters

Queen's Representative

Order in Executive Council

At Avarua, Rarotonga this 16th day of February 2016

Present:

His Excellency the Queen's Representative in Executive Council

Pursuant to subsection 13(1) and paragraph 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—

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Schedule

Order

- 1 Title**
This order is the Customs Tariff Amendment Order 2016
- 2 Commencement**
This order comes into force on 1 September 2016.
- 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 7 & Chapter 8)**
Part 1 of the Tariff is amended by repealing Chapter 7 and Chapter 8 and substituting the chapter in the attached schedule.

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.

Schedule
Chapter 7

Edible vegetables and certain roots and tubers

NOTES

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12 the word vegetables includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
07.01		Potatoes, fresh or chilled:		
0701.10.00	Kg	– Seed	Free	Free
0701.90.00	Kg	–Other	Free	Free
07.02				
0702.00.00	Kg	Tomatoes, fresh or chilled	Free	Free
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:		
0703.10		–Onions and shallots:		
0703.10.01	tne	––Onions	Free	Free
0703.10.09	Kg	––Shallots	Free	Free
0703.20.00	Kg	––Garlic	Free	Free
0703.90.00	Kg	– Leeks and other alliaceous vegetables	Free	Free
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:		
0704.10.00	Kg	– Cauliflowers and headed broccoli		
		1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	Free PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0704.20.00	Kg	–Brussels sprouts		
		1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	Free PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0704.90.00	Kg	– Other	Free	Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled:		
0705.11.00	Kg	Lettuce: --Cabbage lettuce (head lettuce) 1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0705.19.00	Kg	--Other 1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0705.21.00	Kg	--Chicory: --Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	Free	Free
0705.29.00	Kg	--Other	Free	Free
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:		
0706.10.00	Kg	--Carrots and turnips 1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0706.90.00	Kg	--Other	Free	Free
07.07		Cucumbers and gherkins, fresh or chilled		
0707.00.00	Kg	1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled:		
0708.10.00	Kg	--Peas (<i>Pisum sativum</i>)	Free	Free
0708.20.00	Kg	--Beans (<i>Vigna spp., Phaseolus spp.</i>) 1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0708.90.00	Kg	--Other leguminous vegetables	Free	Free
07.09		Other vegetables, fresh or chilled:		
0709.20.00	Kg	--Asparagus	Free	Free
0709.30.00	Kg	--Aubergines (egg-plants) 1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0709.40.00	Kg	--Celery other than celeriac	Free	Free
		--Mushrooms and truffles:		
0709.51.10	Kg	--Mushrooms of the genus <i>Agaricus</i>	Free	Free
0709.59.00		--Other	Free	Free
0709.60.00	Kg	--Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> 1 st Dec – 31 st Aug	Free	Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0709.70.00	Kg	– Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	Free
		– Other:		
0709.91.00	Kg	–Globe artichokes	Free	Free
0709.92.00	Kg	–Olives	Free	Free
0709.93.00	Kg	–Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	Free	Free
0709.99.00	Kg	–Other	Free	Free
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen:		
0710.10.00	Kg	– Potatoes	Free	Free
		– Leguminous vegetables, shelled or unshelled:		
0710.21.00	Kg	–Peas (<i>Pisum sativum</i>)	Free	Free
0710.22.00	Kg	–Beans (<i>Vigna spp., Phaseolus spp.</i>)	Free	Free
0710.29.00	Kg	–Other	Free	Free
0710.30.00	Kg	–Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	Free
0710.40.00	Kg	– Sweet corn 1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0710.80.00	Kg	– Other vegetables	Free	Free
0710.90.00	Kg	– Mixtures of vegetables	Free	Free
07.11		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:		
0711.20.00	Kg	– Olives	Free	Free
0711.40.00	Kg	– Cucumbers and gherkins 1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
		– Mushrooms and truffles:		
0711.51.00	Kg	–Mushrooms of the genus <i>Agaricus</i>	Free	Free
0711.59.00	Kg	–Other	Free	Free
0711.90.00	Kg	– Other vegetables; mixtures of vegetables	Free	Free
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
0712.20.00	Kg	– Onions – Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:	Free	Free
0712.31.00	Kg	–Mushrooms of the genus <i>Agaricus</i>	Free	Free
0712.32.00	Kg	–Wood ears (<i>Auricularia spp.</i>)	Free	Free
0712.33.00	Kg	–Jelly fungi (<i>Tremella spp.</i>)	Free	Free
0712.39		–Other:		
0712.39.11	Kg	–Truffles	Free	Free
0712.39.19	Kg	–Other	Free	Free
0712.90		– Other vegetables; mixtures of vegetables:		
0712.90.01	Kg	–Corn 1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5%

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates	
				01/01/2017	Free
0712.90.09	Kg	--Herbs, including mixtures	Free	Free	
0712.90.19	Kg	--Other	Free	Free	
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split:			
0713.10		-- Peas (<i>Pisum sativum</i>):			
0713.10.01	Kg	--Split	Free	Free	
0713.10.08	Kg	--Other	Free	Free	
0713.20		-- Chickpeas (garbanzos):			
0713.20.01	Kg	-- Split	Free	Free	
0713.20.08	Kg	--Other	Free	Free	
0713.31.00	Kg	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	Free	Free	
0713.32.00	Kg	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	Free	Free	
0713.33.00	Kg	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	Free	Free	
0713.34.00	Kg	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	Free	Free	
0713.35.00	Kg	--Cow peas (<i>Vigna unguiculata</i>)	Free	Free	
0713.39.00	Kg	-- Other	Free	Free	
0713.40.00	Kg	--Lentils	Free	Free	
0713.50.00	Kg	--Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> and <i>Vicia faba</i> var. <i>minor</i>)	Free	Free	
0713.60.00	Kg	-- Pigeon peas (<i>Cajanus cajan</i>)	Free	Free	
0713.90.00	Kg	-- Other	Free	Free	
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:			
0714.10		-- Manioc (cassava):			
0714.10.10	Kg	--Cooked and preserved by freezing, not containing added sugar			
		1 st Dec – 31 st Aug	Free	Free	
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free	
0714.10.90	..	-- Other	Free	Free	
0714.20		--Sweet potatoes:			
0714.20.10	Kg	--Cooked and preserved by freezing, not containing added sugar			
		1 st Dec – 31 st Aug	Free	Free	
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free	
0714.20.90	..	-- Other	Free	Free	
0714.30		-- Yams (<i>Dioscorea</i> spp.):			
0714.30.10	Kg	-- Cooked and preserved by freezing, not containing added sugar			
		1 st Dec – 31 st Aug	Free	Free	
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free	

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
0714.30.90 0714.40	Kg	-- Other -- Taro (<i>Colocasia spp</i>)		
0714.40.10	Kg	-- Cooked and preserved by freezing, not containing added sugar		
		1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0714.40.90	Kg	-- Other		
		1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0714.50 0714.50.10	Kg	-- Yautia (<i>Xanthosoma spp.</i>): -- Cooked and preserved by freezing, not containing added sugar		
		1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0714.50.90	Kg	-- Other		
		1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0714.90 0714.90.20	Kg	-- Other: -- Cooked and preserved by freezing, not containing added sugar		
		1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0714.90.80	Kg	-- Other		
		1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free

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Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

NOTES:

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
 - (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:		
		– Coconuts:		
0801.11.00	Kg	– – Desiccated	Free	Free
0801.12.00	Kg	– – In the inner shell (endocarp)	Free	Free
0801.19.00	Kg	– – Other	Free	Free
		– Brazil nuts:		
0801.21.00	Kg	– – In shell	Free	Free
0801.22.00	Kg	– – Shelled	Free	Free
		Cashew nuts:		
0801.31.00	Kg	– – In shell	Free	Free
0801.32.00	Kg	– – Shelled	Free	Free
08.02		Other nuts, fresh or dried, whether or not shelled or peeled:		
		– Almonds:		
0802.11.00	Kg	– – In shell	Free	Free
0802.12.00	Kg	– – Shelled	Free	Free
		– Hazelnuts or filberts (<i>Corylus spp.</i>):		
0802.21.00	Kg	– – In shell	Free	Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
		1 st Dec – 31 st Aug	Free	Free
0802.22.00	Kg	-- Shelled	Free	Free
		-- Walnuts:		
0802.31.00	Kg	-- In shell	Free	Free
0802.32.00	Kg	-- Shelled	Free	Free
		-- Chestnuts (<i>Castanea spp.</i>):		
0802.41.00	Kg	-- In Shell	Free	Free
0802.42.00	Kg	-- Shelled	Free	Free
		-- Pistachios:		
0802.51.00	Kg	-- In shell	Free	Free
0802.52.00	Kg	-- Shelled	Free	Free
		-- Macadamia nuts:		
0802.61.00	Kg	-- In shell	Free	Free
0802.62.00	Kg	-- Shelled	Free	Free
0802.70.00	Kg	-- Kola nuts (<i>Cola spp.</i>)	Free	Free
0802.80.00	Kg	-- Areca nuts	Free	Free
0802.90.00	Kg	-- Other	Free	Free
08.03		Bananas, including plantains, fresh or dried:		
0803.10.00	Kg	-- Plantains 1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	75	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0803.90.00	Kg	-- Other 1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	75%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:		
0804.10.00	Kg	-- Dates	Free	Free
0804.20.00	Kg	-- Figs	Free	Free
		Dates, figs, pineapples, avocados, guavas, mangoes, etc. continued		
0804.30.00	Kg	-- Pineapples 1 st Dec – 31 st Aug	Free	Free PICTA
		1 st Sept – 30 th Nov	75%	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0804.40.00	Kg	-- Avocados 1 st Dec – 31 st Aug	Free	Free PICTA
		1 st Sept – 30 th Nov	75%	01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0804.50.00	Kg	-- Guavas, mangoes and mangosteens	Free	Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
08.05		Citrus fruit, fresh or dried:		
0805.10.00	Kg	– Oranges 1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	75%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0805.20.00	Kg	– Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids 1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	75%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0805.40.00	Kg	– Grapefruit, including pomelos 1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	75%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0805.50.00	Kg	– Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>), <i>Citrus latifolia</i> 1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	75%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0805.90.00	Kg	– Other 1 st Dec – 31 st Aug	Free Free	Free Free
		1 st Sept – 30 th Nov	75%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
08.06		Grapes, fresh or dried:		
0806.10.00	Kg	– Fresh	Free	Free
0806.20.00	Kg	– Dried	Free	Free
08.07		Melons (including watermelons) and papaws (papayas), fresh:		
0807.11.00	Kg	– Melons (including watermelons): – – Watermelons 1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	75%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free
0807.19.00	Kg	– – Other 1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	75%	PICTA 01/01/2013 10% 01/01/2015 5% 01/01/2017 Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
0807.20.00	Kg	– Papaws (papayas)	Free	Free
08.08		Apples, pears and quinces, fresh:		
0808.10.00	Kg	– Apples	Free	Free
		<i>Apples, pears and quinces, fresh continued</i>		
0808.30.00	Kg	– Pears	Free	Free
0808.40.00	Kg	– Quinces	Free	Free
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:		
0809.10.00	Kg	– Apricots	Free	Free
		– Cherries:		
0809.21.00	Kg	– – Sour cherries (<i>Prunus cerasus</i>)	Free	Free
0809.29.00	Kg	– – Other	Free	Free
0809.30.00	Kg	– Peaches, including nectarines	Free	Free
0809.40.00	Kg	– Plums and sloes	Free	Free
08.10		Other fruit, fresh:		
0810.10.00	Kg	– Strawberries	Free	Free
0810.20.00	Kg	– Raspberries, blackberries, mulberries and loganberries	Free	Free
0810.30.00	Kg	– Black, white or red currants and gooseberries	Free	Free
0810.40.00	Kg	– Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	Free	Free
0810.50.00	Kg	– Kiwifruit	Free	Free
0810.60.00	Kg	– Durians	Free	Free
0810.70.00	Kg	– Persimmons	Free	Free
0810.90.00	Kg	– Other	Free	Free
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:		
0811.10		– Strawberries:		
0811.10.01	Kg	– – Containing added sugar or other sweetening matter	Free	Free
0811.10.09	Kg	– – Other	Free	Free
0811.20		– Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:		
0811.20.01	Kg	– – Containing added sugar or other sweetening matter	Free	Free
0811.20.09	Kg	– – Other	Free	Free
0811.90		– Other:		
		– – Containing added sugar or other sweetening matter:		
0811.90.01	Kg	– – – Passionfruit	Free	Free
0811.90.09	Kg	– – – Other	Free	Free
		– – – Other:		
0811.90.11	Kg	– – – Passionfruit	Free	Free
0811.90.19	Kg	– – – Other	Free	Free
08.12		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:		
0812.10.00	Kg	– Cherries	Free	Free
0812.90.00	Kg	– Other	Free	Free
08.13		Fruit, dried, other than that of headings 08.01 to 08.06;		

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		mixtures of nuts or dried fruits of this Chapter:		
0813.10.00	Kg	– Apricots	Free	Free
0813.20.00	Kg	– Prunes	Free	Free
0813.30.00	Kg	– Apples	Free	Free
0813.40.00	Kg	– Other fruit	Free	Free
0813.50.00	Kg	– Mixtures of nuts or dried fruits of this Chapter	Free	Free
08.14		Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions:		
0814.00.01	Kg	– Lemon peel	Free	Free
0814.00.09	Kg	– Other	Free	Free

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