



Customs Tariff Amendment (No. 2) Order 2016

His Excellency, Tom Marsters *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 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 87)	1
	Schedule 1	
	The Tariff	
	Chapter 87	

Order

- Title**
This order is the Customs Tariff Amendment (No 2) Order 2016.
- Commencement**
This order comes into force on 1 June 2016.
- Principal Act amended**
This order amends the first Schedule of the Customs Tariff Act 2012 (**the Tariff**).
- Part 1 of the Tariff amended (Chapter 87)**
The Tariff is amended by deleting chapter 87 and substituting the chapter in the attached Schedule 1.

Customs Tariff Amendment (No 2) Order 2016

Order 4

**Schedule 1
The Tariff
Chapter 87**

Heading 87.04 Motor vehicles for the transport of goods:

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
87.04		Motor vehicles for the transport of goods:		
		-- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8704.21		-- G.V.W not exceeding 5 t:		
		--- G.V.W not exceeding 3.5 t		
		---- Tipper On Road Trucks		
8704.21.10	No	-----New; not exceeding 1 year in age	Free	Free
8704.21.11	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.21.12	No	-----Used; 10 years and more in age	20%	20%
		---- Tanker Trucks used for transporting fuel.		
8704.21.13	No	-----New; not exceeding 1 year in age	Free	Free
8704.21.14	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.21.19	No	-----Used; 10 years and more in age	20%	20%
		---- Other		
8704.21.20	No	-----New; not exceeding 1 year in age	Free	Free
8704.21.30	No	-----Exceeding one year; and including used less than 10 years in age	20% or \$2000 each	20% or \$2000 each
8704.21.40	No	-----Used; 10 years and more in age	120% or \$6000 each	120% or \$6000 each
		---GVW, exceeding 3.5 t but not exceeding 5 t:		
		---- Tipper On Road Trucks		
8704.21.51	No	-----New; not exceeding 1 year in age	Free	Free
8704.21.52	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.21.53	No	-----Used; 10 years and more in age	20%	20%
		---- Tanker Trucks used for transporting fuel.		
8704.21.54	No	-----New; not exceeding 1 year in age	Free	Free
8704.21.55	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.21.56	No	-----Used; 10 years and more in age	20%	20%
		---- Other		
8704.21.59	No	-----New; not exceeding 1 year in age	Free	Free
8704.21.60	No	-----Exceeding one year; and including used less than 10 years in age	20% or \$1800 each	20% or \$1800 each
8704.21.70	No	-----Used; 10 years and more in age	120% or \$5800 each	120% or \$5800 each
8704.22		--G.V.W exceeding 5 t but not exceeding 20 t:		
		---G.V.W exceeding 5 t but not exceeding 10.5 t:		

Customs Tariff Amendment (No 2) Order 2016

		-----Tipper On Road Trucks		
8704.22.11	No	-----New; not exceeding 1 year in age	Free	Free
8704.22.12	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.22.13	No	-----Used; 10 years and more in age	20%	20%
		-----Tanker Trucks used for transporting fuel.		
8704.22.14	No	-----New; not exceeding 1 year in age	Free	Free
8704.22.15	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.22.16	No	-----Used; 10 years and more in age	20%	20%
		-----Other		
8704.22.20	No	-----New; not exceeding 1 year in age	Free	Free
8704.22.30	No	-----Exceeding one year; and including used less than 10 years in age	20% or \$1800 each	20% or \$1800 each
8704.22.40	No	-----Used; 10 years and more in age	120% or \$5800 each	120% or \$5800 each
		----G.V.W, exceeding not exceeding 10.5 t but not 20 t:		
		-----Tipper On Road Trucks		
8704.22.51	No	-----New; not exceeding 1 year in age	Free	Free
8704.22.52	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.22.53	No	-----Used; 10 years and more in age	20%	20%
		-----Tanker Trucks used for transporting fuel.		
8704.22.61	No	-----New; not exceeding 1 year in age	Free	Free
8704.22.61	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.22.61	No	-----Used; 10 years and more in age	20%	20%
		-----Other		
8704.22.90	No	-----New; not exceeding 1 year in age	Free	Free
8704.22.91	No	-----Exceeding one year; and including used less than 10 years in age	20% or \$2000 each	20% or \$2000 each
8704.22.99	No	-----Used; 10 years and more in age	120% or \$6000 each	120% or \$6000 each
8704.23		----G.V.W, exceeding 20 t:		
		-----Tipper On Road Trucks		
8704.23.10	No	-----New; not exceeding 1 year in age	Free	Free
8704.23.11	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.23.12	No	-----Used; 10 years and more in age	20%	20%
		-----Tanker Trucks used for transporting fuel.		
8704.23.20	No	-----New; not exceeding 1 year in age	Free	Free
8704.23.21	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.23.22	No	-----Used; 10 years and more in age	20%	20%
		-----Other		
8704.23.90	No	-----New; not exceeding 1 year in age	Free	Free
8704.23.91	No	-----Exceeding one year; and including used less than 10 years in age	20% or \$2000 each	20% or \$2000 each
8704.23.99	No	-----Used; 10 years and more in age	120% or \$6000 each	120% or \$6000 each
		- Other, with spark-ignition internal combustion piston engine:		
8704.31		-- G.V.W not exceeding 5 t:		

Customs Tariff Amendment (No 2) Order 2016

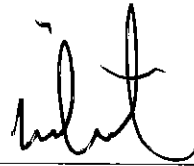
		--- G.V.W not exceeding 3.5 t		
		----Tipper On Road Trucks		
8704.31.10	No	-----New; not exceeding 1 year in age	Free	Free
8704.31.11	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.31.12	No	-----Used; 10 years and more in age	20%	20%
		----Tanker Trucks used for transporting fuel.		
8704.31.13	No	-----New; not exceeding 1 year in age	Free	Free
8704.31.14	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.31.15	No	-----Used; 10 years and more in age	20%	20%
		----Other		
8704.31.20	No	-----New; not exceeding 1 year in age	Free	Free
8704.31.30	No	-----Exceeding one year; and including used less than 10 years in age	20% or \$1700 each	20% or \$1700 each
8704.31.40	No	-----Used; 10 years and more in age	120% or \$6000 each	120% or \$6000 each
		--- G.V.W exceeding 3.5 t		
		----Tipper On Road Trucks		
8704.31.51	No	-----New; not exceeding 1 year in age	Free	Free
8704.31.52	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.31.53	No	-----Used; 10 years and more in age	20%	20%
		----Tanker Trucks used for transporting fuel.		
8704.31.54	No	-----New; not exceeding 1 year in age	Free	Free
8704.31.55	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.31.56	No	-----Used; 10 years and more in age	20%	20%
		----Other		
8704.31.71	No	-----New; not exceeding 1 year in age	Free	Free
8704.31.80	No	-----Exceeding one year; and including used less than 10 years in age	20% or \$1700 each	20% or \$1700 each
8704.31.90	No	-----Used; 10 years and more in age	120% or \$5800 each	120% or \$5800 each
8704.32		-- G.V.W exceeding 5 t:		
		---G.V.W not exceeding 10.5 t:		
		----Tipper On Road Trucks		
8704.32.10	No	-----New; not exceeding 1 year in age	Free	Free
8704.32.11	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.32.12	No	-----Used; 10 years and more in age	20%	20%
		----Tanker Trucks used for transporting fuel.		
8704.32.13	No	-----New; not exceeding 1 year in age	Free	Free
8704.32.14	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.32.15	No	-----Used; 10 years and more in age	20%	20%
		----Other		
8704.32.20	No	-----New; not exceeding 1 year in age	Free	Free
8704.32.30	No	-----Exceeding one year; and including used less than 10 years in age	20% or \$2000 each	20% or \$2000 each
8704.32.40	No	-----Used; 10 years and more in age	120% or \$12000 each	120% or \$12000 each
		---G.V.W exceeding 10.5 t		
		----Tipper On Road Trucks		

Customs Tariff Amendment (No 2) Order 2016

8704.32.51	No	-----New; not exceeding 1 year in age	Free	Free
8704.32.52	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.32.53	No	-----Used; 10 years and more in age -----Tanker Trucks used for transporting fuel.	20%	20%
8704.32.54	No	-----New; not exceeding 1 year in age	Free	Free
8704.32.55	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.32.56	No	-----Used; 10 years and more in age -----Other	20%	20%
8704.32.60	No	-----New; not exceeding 1 year in age	Free	Free
8704.32.70	No	-----Exceeding one year; and including used less than 10 years in age	20% or \$2000 each	20% or \$2000 each
8704.32.80	No	-----Used; 10 years and more in age	120% or \$12000 each	120% or \$12000 each
8704.90		- Other -- G.V.W not exceeding 3.5 t ---Tipper On Road Trucks		
8704.90.11	No	-----New; not exceeding 1 year in age	Free	Free
8704.90.12	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.90.13	No	-----Used; 10 years and more in age -----Tanker Trucks used for transporting fuel.	20%	20%
8704.90.14	No	-----New; not exceeding 1 year in age	Free	Free
8704.90.15	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.90.16	No	-----Used; 10 years and more in age -----Other	20%	20%
8704.90.20	No	-----New; not exceeding 1 year in age	Free	Free
8704.90.21	No	-----Exceeding one year; and including used less than 10 years in age	20% or \$2000 each	20% or \$2000 each
8704.90.30	No	-----Used; 10 years and more in age -- G.V.W not exceeding 10.5 t ---Tipper On Road Trucks	120% or \$6000 each	120% or \$6000 each
8704.90.42	No	-----New; not exceeding 1 year in age	Free	Free
8704.90.43	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.90.44	No	-----Used; 10 years and more in age -----Tanker Trucks used for transporting fuel.	20%	20%
8704.90.51	No	-----New; not exceeding 1 year in age	Free	Free
8704.90.52	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.90.53	No	-----Used; 10 years and more in age -----Other	20%	20%
8704.90.60	No	-----New; not exceeding 1 year in age	Free	Free
8704.90.61	No	-----Exceeding one year; and including used less than 10 years in age	20% or \$2000 each	20% or \$2000 each
8704.90.70	No	-----Used; 10 years and more in age -- G.V.W exceeding 10.5 t ---Tipper On Road Trucks	120% or \$6000 each	120% or \$6000 each
8704.90.81	No	-----New; not exceeding 1 year in age	Free	Free
8704.90.82	No	-----Exceeding one year; and including used less than 10 years in age	10%	10%

Customs Tariff Amendment (No 2) Order 2016

8704.90.83	No	----Used, 10 years and more in age ---Tanker Trucks used for transporting fuel.	20%	20%
8704.90.84	No	----New; not exceeding 1 year in age	Free	Free
8704.90.85	No	----Exceeding one year; and including used less than 10 years in age	10%	10%
8704.90.86	No	----Used; 10 years and more in age ---Other	20%	20%
8704.90.91	No	----New; not exceeding 1 year in age	Free	Free
8704.90.92	No	----Exceeding one year; and including used less than 10 years in age	20% or \$2000 each	20% or \$2000 each
8704.90.99	No	----Used; 10 years and more in age	120% or \$6000 each	120% or \$6000 each



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 01 day of November 2016.