



Te Mana Arai O Te Kuki Airani

APPLICATION FOR A CUSTOMS RULING

(Classification or Duty Concession)

For Official Use

Date of Receipt:

Application Number:

Date Accepted:

APPLICANT'S DETAILS

Applicant: RMD Number:

Applicant's Address:

Address for correspondence (if different from above):

Agent (where applicable):

Contact Person: Telephone:

E-mail Address: Facsimile:

Indicate which type of ruling sought:	Tariff Classification <input type="checkbox"/>	Excise Classification <input type="checkbox"/>	Concession <input type="checkbox"/>
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APPLICATION DETAILS

For All Rulings

Full description of the particular goods:

Composition of the goods:

Use of the goods:

For Tariff Classification/Concession Rulings only

In what form are the goods imported:

Port(s) where the goods will be landed:

For Excise Classification Rulings only

Part I Tariff Classification (if known): Alcohol Content (if applicable): %

Name and address of Manufacturer/Place of Manufacture:

APPLICANT'S OPINION

Tariff/Excise Classification: Concession Reference:

Comment(s)/Reason(s)/Concession Description and Tariff item under which Concession is listed*:

**Additional comments may be provided on a separate sheet, signed and dated and attached to this form*

APPLICANT'S SIGNATURE

Signed: Dated:

(See notes on reverse)

NOTES

General

1. A single application can be made for both a Tariff classification and Concession Ruling on the same particular goods. However, see note 10 below. A separate application is, however, required for each separate item.
2. An application for a Ruling must be legible and complete in all material detail. Where appropriate an application should be supported by illustrations or other adequate identification (eg, commercial, trade and/or technical literature or chemical formulae). Supporting documentation may be provided directly by the manufacturer or supplier. Applications that are **incomplete or not supported by sufficient information** in respect of the goods for which a Ruling is sought, **or not accompanied by the prescribed fee, will not be progressed until that information/fee is provided.**
3. **The Comptroller may, at any time, request information from the applicant if it is considered that such information is relevant to the proper consideration of the application.**
4. **The application must be accompanied by the goods or a sample of the goods.** If this presents a difficulty please discuss with a Customs Officer before lodging your application (samples submitted will be retained by the Cook Islands Customs Service until after the expiry date of any appeal rights).
5. Please advise if any of the information supplied should not be made public and, if so, provide reasons for this.
6. At any time after a Ruling is made, the applicant may be required to satisfy the Comptroller that the facts or information on which the Customs Ruling was made remain correct and, where applicable, that any conditions on which the Ruling was made have been complied with.
7. The giving of a Tariff classification or Concession Ruling by the Cook Islands Customs Service does not constitute a decision on whether or not the goods may be a prohibited import. It is the responsibility of the importer to ensure that no prohibition exists for the particular goods on which a Ruling is given.
8. A Ruling ceases to have effect after the expiry of three years from the date of notice of the Ruling, or any amendment to that Ruling. The applicant should take particular note of the matters stated in section 157 of the Customs Revenue and Border Protection Act 2012, which could cause a Ruling to cease to have effect.
9. An application may be lodged directly to the Cook Islands Customs Service at the following address:

**Cook Islands Customs Service
Revenue Management Division
Ministry of Finance and Economic Management
PO Box 120
Avarua
Rarotonga**

Fee for a Customs Ruling

10. The fee for each type of Customs Ruling, i.e. Tariff classification or Excise classification or Concession, is **\$100.00** (VAT inclusive) in relation to each particular good and must accompany the application on lodgement. **Please make your cheque payable to the 'Cook Islands Customs Service'.**

Appeal Rights

11. An applicant who is dissatisfied with a Customs Ruling, a decision to decline to make a Ruling, or a decision to amend a Ruling may, **within 20 working days** after the date on which notice of the Ruling or decision is given, file a Notice of Appeal in the prescribed form with: The Registrar, Customs Appeal Authority, Ministry of Justice.