



# Fact Sheet 1a

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## NON-COOK ISLANDER EXEMPTION FROM CUSTOMS DUTY AND TAXES CONCESSION REFERENCE 85.01

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The Cook Islands Customs Service is committed to an international Customs' principle to provide concessions for household effects owned and used by immigrants and permit holders relocating internationally.

The Ministry of Finance and Economic Management has a longstanding policy to allow relief from import duties and taxes for household and other effects where the new resident has resided outside of the Cook Islands for more than 36 months (3 years).

If you meet the requirements of concession 85.01 duties **and** taxes will not apply to your household goods and personal effects.

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### Who is entitled to apply for an exemption under this concession?

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If you are a Non-Cook Islander, aged 18 years and over, who has resided overseas for a minimum of 36 months (3 years) and are coming to take up work or live in the Cook Islands for a minimum of 3 years then you are entitled to the concession.

**Note: that occasional visits to the Cook Islands during the 3 year period you resided overseas may not disqualify you from using the concession** (for example you travelled to the Cook Islands for a holiday or funeral).

The goods must be imported by you and cannot be imported by another party.

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### What documents must I provide when applying for the concession?

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- A. Passport (or scanned copies of the Bio page and any travel movement stamps)
- B. Proof from Cook Islands Immigration that you are coming to reside/work for at least 3 years.
- C. Proof or a declaration from a Recognised Statutory Person\* or other overseas body\*\*, to confirm you permanently lived outside of the Cook Islands for 36 months (3 years) or more prior to arriving.
- D. A full list of goods and their values as well as receipts for high value items.
- E. A declaration stating that the goods are for your own use

\* for example a Justice of the Peace    \*\* for example an employer

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### What am I allowed to import under this concession?

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Any goods that you have personally owned and used overseas for a minimum of one (1) year **prior** to arriving in the Cook Islands. This includes vehicles and other craft.

**Note: Gifts being sent to you in the Cooks Islands from overseas are not covered by this concession.**

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### What are the Restrictions?

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1. You may only bring in one of each: Motor Vehicle, Motorcycle, Aircraft or Sea Craft that you have personally owned and used. Please also note the conditions below that apply to all goods including vehicles.  
**You must get written approval from the Cook Islands Police Commissioner prior to the importation of any left-hand drive vehicles.**
2. A permit is required if you want to import ammunition, firearms, parts and any accessories. This must be obtained from the Cook Islands Police Commissioner prior to importation.

3. Alcohol, tobacco products and any other goods that attract an excise duty are not included in the concession.
4. Commercial or business goods are not covered by the concession.

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### What if I can't meet all of the requirements for the concession?

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If you don't meet some or all of the requirements of the concession, then duty and taxes may be payable on some or all of your items.

**Please contact Customs prior to shipping (or arranging for shipment) any goods you are unsure about.**

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### Are there any conditions that I have to follow once the concession is approved?

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1. All goods imported under this concession must remain in your possession for a minimum of **three (3)** years.
2. You must not; rent, sell, change ownership, use for business purposes, giveaway or otherwise dispose of them during this time.  
**Please contact Customs if you do want to undertake one of these actions**

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### How long do I have to import my unaccompanied personal effects?

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You have a One (1) year grace period commencing from the date you arrived (first arrived) to take up residence in the Cook Islands. These goods **must** have been owned and used by you for **one (1) year prior** to the date of this first arrival.

**This arrival date may be affected if you are a regular visitor to the Cook Islands. If you are unsure what dates might apply to you please contact Customs prior to shipping any goods.**

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### What happens after the one year period expires?

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If you have not imported all your goods within the one year period then Duty and VAT may apply to the goods.

**Please contact Customs prior to the end of the one year period if this situation is likely to apply to you.**

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### How do I go about clearing my goods?

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**Customs policy is that you must use a Customs Broker to clear your effects.**

They will require the documents listed previously and they will get you to sign a declaration stating that the list of goods and values you have supplied are true and correct.

**Note: Penalties or prosecution may apply if your produce incorrect or false documents or have claimed the concession knowing that it doesn't apply to you.**

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### List of Customs brokers as at March 2021

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1. Kauvai Customs Agency: +68222114
2. Hawaii Pacific Maritime Cook Islands Limited: +68227185
3. Rarotonga Freight Services Limited: +68223361
4. Rarotonga Customs Services Limited: +68255817

**If you are still unsure about the application process, contact Customs in Avarua on 29510 or email us at [customs.info@cookislands.gov.ck](mailto:customs.info@cookislands.gov.ck)**