



CUSTOMS TARIFF AMENDMENT ORDER 1991

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A.P. Short,

Queen's Representative

ORDER IN EXECUTIVE COUNCIL

At Avarua, Rarotonga, this 8th day of July 1991

Present:

HIS EXCELLENCY THE QUEEN'S REPRESENTATIVE  
IN EXECUTIVE COUNCIL

PURSUANT to Section 7 and 9 of the Customs Tariff Act 1980, His Excellency the Queen's Representative, acting by and with the advice and consent of the Executive Council, hereby makes the following Order:

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ANALYSIS

- |                                |   |
|--------------------------------|---|
| 1. Title                       | 3. Preparation of   |
| 2. Cocoa and Cocoa Preparation | cereals, flour,<br>starch or milk,<br>pastrycooks's<br>products |
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ORDER

1. Title - This Order may be cited as the Customs Tariff Amendment Order 1991, and shall be read together with and deemed part of the Customs Tariff Amendment Order 1989 (hereinafter referred to as the "principal Order").

2. Cocoa and cocoa preparations - Section IV Chapter 18 page 4 of the principal Order is amended by deleting the page and substituting it with Schedule 1.

2.

Customs Tariff Amendment Order 1991

3. Preparation of cereals, flour, starch or milk, pastrycook's products - Section IV, page 5 of the principal Order is amended by deleting that page and substituting it with Schedule 2.

M. Taruia  
Clerk of the Executive Council

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This Order is administered in the Customs Department

**AUTHORITY:**

T. KAPI, Government Printer, Rarotonga, Cook Islands - 1991.

Chapter 18

Cocoa and cocoa preparations

Notes.

1. This Chapter does not cover the preparations of heading No. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
1801.0000	Cocoa beans, whole or broken, raw or roasted.	kg	Free	10%
1802.0000	Cocoa shells, husks, skins and other cocoa waste.	kg	Free	10%
1803.0000	Cocoa paste, whether or not defatted.	kg	Free	10%
1804.0000	Cocoa butter, fat and oil.	kg	Free	10%
1805.0000	Cocoa powder, not containing added sugar or other sweetening matter.	kg	Free	10%
18.06	Chocolate and other food preparations containing cocoa.			
1806.1000	- Cocoa powder, containing added sugar or other sweetening matter	kg	Free	20%
1806.2000	- Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	kg	Free	20%
1806.3000	- Other, in blocks, slabs or bars:	kg	Free	20%
1806.9000	- Other	kg	Free	20%

## Chapter 19

Preparations of cereals, flour, starch or milk;  
pastrycooks' products

## Notes.

1. This Chapter does not cover:
  - (a) Except in the case of stuffed products of heading No. 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23.09); or
  - (c) Medicaments or other products of Chapter 30.
2. In this Chapter the expressions "flour" and "meal" mean cereal flour and meal of Chapter 11 and other flour, meal and powder of vegetable origin of any Chapter.
3. Heading No. 19.04 does not cover preparations containing more than 8% by weight of cocoa powder or, coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06).
4. For the purposes of heading No. 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Tariff Item	Description	Unit Qty	Duty Rate	Import Levy
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included.			
	- Preparations for infant use, put up for retail sale:			
1901.1010	- - Containing added sugars	kg	Free	Free
1901.1020	- - Other	kg	Free	Free
1901.2000	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	kg	Free	10%
1901.9000	- Other	kg	Free	10%
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
	- Uncooked pasta, not stuffed or otherwise prepared:			
1902.1010	- - Wholemeal	kg	Free	Free
1902.1090	- - Other	kg	Free	Free
1902.2000	- Stuffed pasta, whether or not cooked or otherwise prepared	kg	Free	Free
1902.3000	- Other pasta	kg	Free	Free
1902.4000	- Couscous	kg	Free	Free