

FOURTH SCHEDULE

Exemption Created

Classes of Goods

Goods imported from and being:

- a Wholly produced in the Cook Islands, Niue, or Western Samoa
- b Wholly manufactured in the Cook Islands, Niue, or Western Samoa from materials of one or more of the following classes:
 - i Unmanufactured raw materials
 - ii Materials wholly manufactured in the Cook Islands, Niue, or Western Samoa, or in those areas and New Zealand
- c Partly manufactured in the Cook Islands, Niue, or Western Samoa; and
 - i The process last performed in the manufacture of the goods was performed in the Cook Islands, Niue, or Western Samoa; and
 - ii That in respect of the goods, the expenditure -
 - a In material that is of the Cook Islands, Niue, or Western Samoa and/or of New Zealand origin; or
 - b In labour and factory overheads incurred in the Cook Islands, Niue, or Western Samoa and/or in New Zealand; or
 - c In inner containers that are of the Cook Islands, Niue, or Western Samoa and/or New Zealand origin; or
 - d Partly in such materials and partly in such other items of factory cost (including inner containers) as aforesaid - is not less than one half of the factory or works cost of the goods in this finished state;
 - iii That in the calculation of the proportion of expenditure in material, and/or in other items of factory or works cost incurred in the Cook Islands, Niue, or Western Samoa or in those areas and/or New Zealand, none of the following items has been included or considered, viz: manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the goods in their finished conditions; royalties payable in respect of the finished goods; cost of outside packages or any cost of packing the goods into them; administrative and general office expenses; any cost of conveying, insuring or shipping the goods, or any charges incurred after their manufacture