

**FIFTH SCHEDULE**

Exemption Created

Classes of Goods

Goods imported from Pacific Forum Island Countries that are signatories to the South Pacific Regional Trade and Economic Co-operation (SPARTECA) Agreement (excluding the goods in Schedule Three to the South Pacific Regional Trade and Economic Co-operation Agreement) and being

- a Wholly obtained (as defined in regulation 72C of the Customs Regulations 1968) in Pacific Forum Island Countries that are signatories to the South Pacific Regional Trade and Economic Co-operation Agreement; or
- b Partly manufactured in Pacific Forum Island Countries that are signatories to the South Pacific Regional Trade and Economic Co-operation Agreement; where
  - i the final process of manufacture has been performed in such countries; and
  - ii that in respect of the goods at least one-half, or such lower figure as the Minister of Customs may determine, of their factory or works cost (as defined in regulation 73 of the Customs Regulations 1968) is represented in each article by the value of the material the origin of such countries and/or New Zealand and/or other items of factory or works cost incurred in such countries or in New Zealand