**Taxes & Tipping**

**FIJI** - Fiji has a 9% Government Value Added Tax (VAT) applicable to all goods and services in Fiji. Visitors staying in hotels and resorts are subject to 6% Service Turnover Tax (STT) and an Environment & Climate Adaptation Levy (ECAL) of 5%.

**COOK ISLANDS** - There is a 15% Value Added Tax (VAT) on all goods and services. This is included in prices at most places but you should ask if it’s not displayed, just in case. The VAT here is not refunded at the end of your visit.

**TONGA** - There is a 15% Value Added Tax (VAT) to the price of everything purchased in Tonga, including hotel rooms. The tax is added to most bills and included in the price in others.

**NEW CALEDONIA** - There is a 5% services tax which is usually included in displayed prices.

**VANUATU** - Vanuatu has 12.5% Value Added Tax (VAT) on goods and services, which is included in most prices.

**FRENCH POLYNESIA (Tahiti)** - Tahiti has 16% Value Added Tax (VAT) on goods and services, which is included in most prices.

**SAMOA** - There is a 12.5% Value Added Tax on goods and services (VAGST). When getting prices on accommodation be sure this is included so there’s no nasty surprise when settling your account. This tax is also on food and meals.

**HAWAII** - There is 4% sales tax, but all lodging has the Hawaii Transient Accommodations Tax. The transient accommodations tax is an amount added to the daily cost of your lodging. The current rate of this tax, as of August 2021, is 10.25 percent.

Many resorts also charge their own daily activity or resort fee, a mandatory amount for added services such as free WiFi, local phone calls, use of various facilities, etc. Accommodations that do not charge a resort fee usually charge separately for parking.

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**TIPPING IN THE PACIFIC ISLANDS**

Tipping in the South Pacific Islands is generally discouraged, however it is becoming more accepted for exceptional service.

However, for Hawaii, if you are dining at a sit-down restaurant or drinking at a bar, a tip of 15 to 20% is appropriate, just like on the US mainland.
Currency

FIJI - The national currency is the Fiji Dollar (FJD), which is divided into 100 cents. ANZ, Westpac, and Bank South Pacific (BSP) have offices throughout the country with ATMs at their Nadi and Suva offices, their branches in Savusavu, and BSP has an ATM on Taveuni. There's an ATM at the Nausori Airport terminal. Several large hotels on Viti Levu have ATMs in their lobbies. Banking hours nationwide are Mon - Friday 9:30am to 4pm. BSP is open for slightly longer hours and on Saturday from 10am to 1pm.

COOK ISLANDS - The Cook Islands unit of currency is the New Zealand Dollar (NZD). This is supplemented by some Cook Island coins: $1, $2 and $5. The coins are not negotiable outside the Cook Islands, but make for interesting souvenirs. Westpac and ANZ have offices in Avarua with ATMs. Banking hours are Mon - Fri 9am to 3pm (4pm at ANZ) and (Sat 9-Noon at Westpac).

TONGA - The Tongan unit of currency is the pa'anga (TOP), which is divided into 100 seniti. Most Tongans refer to "dollars" and "cents" when doing business with visitors, meaning pa'angas and senitis. Westpac/Bank of Tonga have branches in Nuku'alofa, 'Ohonua ('Eua), Pangai (Ha'apai) and Neiafu (Vava'u). There are also branches of ANZ and MBF. Banking hours are Mon- Fri 9:00am to 4:00pm and some branches open on Saturday mornings. There are 24 hour ATMs that accept Mastercard and Visa.

NEW CALEDONIA - The currency used in New Caledonia is the French Pacific Franc (XPF or CFP). Banks are open Mon - Fri 7.30am to 3.45pm. Major credit cards (except Bankcard) are widely accepted by hotels, restaurants, big shops and airline offices in Noumea, but not at budget places outside the capital. You'll find ATMs either outside or inside most banks. They accept most major credit cards. There are many ATMs in Noumea and also in other major towns and villages. Some post offices also have ATMs.

VANUATU - The currency of Vanuatu is the Vatu (VUV). Coins come in 1, 2, 5, 10, 20, 50 and 100 vatu. Notes come in 200, 500, 1000 and 5000 vatu. ANZ, BRED, Westpac and the National Bank of Vanuatu are open 8.30am to 3:00pm Monday to Thursday and Friday until 4pm. The National Bank of Vanuatu's airport office is open for all flight arrivals.

FRENCH POLYNESIA (Tahiti) - The currency used in French Polynesia is the French Pacific Franc (XPF or CFP). Banque de Polynésie, Banque de Tahiti, and Banque Socredo have at least one branch each with ATMs in Papeete and in many suburban locations. There are no bank services on Saturday afternoon or Sunday.

SAMOA - The Samoan decimal currency is the Tala (dollar) (WST) and Sene (cent): 100 Sene = ST$1 (Tala). Banks - ANZ, Westpac, Samoa Commercial Bank and the National Bank Samoa. Banking hours are generally Mon- Fri 9.00 am to 3.00 pm, and some branches are open on Saturday 8.30 am to 11.30 am. Eftpos machines are found throughout Upolu and Savaii in major hotels, resorts and supermarkets.

HAWAII - The Hawaii Islands unit of currency is the United States Dollar (USD) that is divided into 100 cents. Banks are open every day except Sunday. Major banks, ATMs, and Foreign Exchange kiosks are located throughout the islands. Note - Some small stores and fast food outlets in Hawaii may not accept bills over $20.
Health & Safety in General

HEAT
While the tropics never get really ‘hot’ it can certainly feel it because of the humidity. Temps range pretty much year round between 30°C (86°F) and 23°C (73°F) and the water is always warm. Take a bottle of water and wear sun protection when going out. Wear a hat unless cultural practices mean you should remove it. A bit of talcum powder is useful for rash relief.

CORAL CUTS
Coral cuts can be irritating and occasionally nasty. They can turn into tropical ulcers, although this is more likely to happen to someone who lives in the tropics because of the constant heat and humidity. If you get a scratch or graze (and it can happen without you knowing while snorkelling - it’s only when the air hits do you realise), nature’s cure is to squeeze lemon or lime onto the wound.

Use Hydrogen Peroxide to cleanse the wound (if it doesn’t fizz, it’s not infected), followed by an anti-bacterial cream and cover with a dressing. Repeat a number of times a day and be aware that coral dust can be on cement or the ground away from the water. Treat any graze with caution and care. In Australia or New Zealand you would leave it uncovered and let the air heal - in the tropics it’s the reverse.

REEF SHOES
Reef shoes or old sneakers should be used when walking in water to avoid coral cuts and other sea creatures like sea urchins and stonefish.

ULCERS
Tropical ulcers can happen very quickly. They usually start from a coral cut or scratch and this may not necessarily come from direct contact with coral. It could occur from a scratch where there is coral dust. Treat all coral cuts with hydrogen peroxide (or lime/lemon), use antiseptic cream and cover the wound. If it looks like it is turning nasty, consult a doctor immediately.

SUN PROTECTION
Please remember ‘slip, slop, slap’ - slip on a shirt, slop on some sunscreen and slap on a hat. The tropical sun can burn quicker than in other parts of the world. You can still get a suntan without burning.

SNORKELLING & SUNBURN
The snorkelling in most Pacific Islands is wonderful. Apart from the coral you can come across small and large fish, turtles and other marine life. Avoid picking up shells as some can be dangerous. The only real danger with snorkelling is sunburn. It’s not just the heat of the sun or the water’s reflection, you can easily lose track of time with so much to see. Put sunscreen on the back of your neck and the backs of your legs and wear a rash vest (even then put sunscreen on your lower back in case the vest rides up.

MOSQUITOS
There are occasional outbreaks of the mosquito-borne disease dengue fever in the Pacific Islands It is strongly recommended you take precautions against being bitten by mosquitoes, including using an insect repellent, wearing loose fitting, light coloured clothing and ensuring your accommodation is mosquito proof. Seek medical advice if you have a fever.

SAFETY
The Pacific Islands are generally safe, however use common sense and look after your valuables, including your passport and money. Petty theft does occur.
Health & Safety

FIJI - Most hotels have private physicians on call or can refer one. Doctors are listed at the beginning of the White Pages section of the Fiji telephone directory, under the heading "Medical Practitioners." Fiji is free from malaria, yellow fever and other major tropical diseases that are endemic to some tropical countries.

Fresh water reticulated in Nadi, Suva, Lautoka and other major towns has been treated and is safe to drink from the tap. This also applies to hotels and resorts. Bottled water is also readily available. Some resorts use artesian water for bathing, but provide drinking water separately.

COOK ISLANDS - You won’t contract any exotic tropical diseases but taking a small first aid kit is recommended. In the event of an emergency, Rarotonga’s main hospital is open 24 hours a day. There are also medical clinics and private practitioners.

Generally, the water on Rarotonga is safe to drink from the tap. It is filtered but not treated and can become slightly muddy after periods of heavy rain. If in doubt, boil it in the electric "jug" in your hotel room. Many hotels have their own filtration systems, and you can buy bottled water at most grocery stores and village shops. The tap water on Aitutaki is not safe to drink.

TONGA - Vaiola Hospital provides medical, dental, and optical service. The outpatient clinics are open from 8:30am to 4:30pm daily. The two drugstores have private physicians on call. Tap water is usually safe in the main towns but use bottled water everywhere else.

VANUATU - There’s no reason to take anti-malarial medication unless travelling to the outer islands. There are no dangerous animals or insects. Hospital and ambulance facilities exist in Port Vila and there are a number of good doctors.

The Port Vila urban water supply is safe to drink and bottled water is also readily available, however bottled or boiled water should be used on outer islands. There are no dangerous animals or insects in Vanuatu and no vaccinations are required. Anti-malarial precautions are recommended for visits to outer islands.

NEW CALEDONIA - There are excellent medical facilities in Noumea - doctors, dentists, hospitals and pharmacies - and your hotel will assist in finding the closest if required. New Caledonia is free from malaria. Town tap water is safe to drink. We recommend that in rural areas you boil all drinking water or drink only bottled water.

FRENCH POLYNESIA (Tahiti) - Both Clinque Cardella and Clinic Paofai have highly trained specialists and some state-of-the-art equipment. They are open 24 hours. You can drink the tap water in Papeete and its nearby suburbs, which includes all the hotels, but not out in the rural parts of Tahiti. Bottled water is available in all grocery stores.

SAMOA - Although there is a hospital, visitors are recommended to visit a private doctor. Tap water is usually safe in the main towns but use bottled water everywhere else.

HAWAII - There are excellent medical facilities in Hawaii. However, they could be very expensive, so make sure that you have your own travel insurance. Hawaii is one of the safest tropical destinations in the world. The most common crime is theft from cars. The obvious precautions apply: Don’t leave anything interesting in your car, instead put valuables in your trunk. Hawaii’s UV average index is 6-7 in the winter and 11-12 for summer months. It’s best to be conservative until you get a feeling for how your skin reacts at a high UV index. All tap water is safe throughout the Hawaiian Islands.
Etiquette & Customs - Cultural Awareness

IN GENERAL
In most Pacific Islands it is important to dress modestly, particularly in the villages. As a rule, don't leave the hotel swimming pool or the beach in bathing suits or other skimpy attire. Nudity is not a part of Polynesian culture so please respect this. It is also illegal in some Pacific Island countries.

‘Island Time’ - firstly, be patient and go with the flow, especially when dealing with people in positions of authority. They may want to finish their phone call with a friend or reading the paper before attending to you - or this could be a test on how you are fitting in. Showing patience will be rewarded by attentiveness - becoming aggravated will result in a longer wait or being ignored totally.

FIJI - While the Fijian people may seem pretty laid-back, traditional customs are very important to them and visitors should respect them:

Hats/caps should be worn for sun protection, but should be removed when in a village - wearing a hat is an insult to the chief. When entering a bure, leave your shoes outside. If invited to take kava, do so. Pulling a face suggesting you hate the taste is an insult. It’s like refusing to shake someone’s hand. It is polite to have a ‘soft handshake’ by asking for a small shell.

When visiting a village, it is customary to present a gift of kava (yaqona). The gift (sevusevu) will cost around F$20 for a half kilo. The sevusevu is presented to the traditional head of the village, often in his house, where the kava will be served. So, hats and shoes off, bow slightly on entering, take your place on the mat on the floor and enjoy the ritual.

COOK ISLANDS - If you are planning on a Sunday church outing, men should wear long sleeves and long trousers and shoes; and ladies should wear a dress (the locals also wear dress hats).

NEW CALEDONIA - New Caledonia is strongly multi-cultural. The Melanesian heritage and culture of the population shines through and combines with the influence of the French, giving rise to a surprisingly harmonious and unique feel to the islands which pervades the food, the architecture as well as the arts and crafts that can be found here.

When visiting a tribe, do not forget to adhere to the local customs. This means offering a small gift to the tribe chief as a sign of respect. You can take a sarong, cigarettes or even a bank note. You must also respect the prohibition to venture onto some pathways as they lead to sacred places.

FRENCH POLYNESIA - The culture in Tahiti and French Polynesia is relaxed and welcoming, with hospitality and generosity considered important values.

People greet each other with a handshake or kiss on the cheek, and it is considered impolite not to greet everyone in the room unless there is a large group. Guests should remove their shoes when entering someone's home.

HAWAII - If you are presented with a lei, always accept and wear it with gratitude. If you are invited to the home of a Hawaiian person, it is customary to take with you a small gift. Many people choose to take a small food dish, such as a dessert, when attending a gathering. Learn to use the words aloha and mahalo with sincerity. Aloha is a way to say hello and goodbye; and Mahalo means thank you.

Don’t approach sea turtles, monk seals or humpback whales. They’re all endangered species and protected by law; and don’t take any lava rocks or black sand which is considered to bring bad luck. Be respectful of others particularly at historic or religious sites.
Etiquette & Customs - Cultural Awareness

TONGA
It's against the law for men as well as women to appear shirtless in public. While Western men, but definitely not women, can swim and sunbathe shirtless at the hotel pools and beaches frequented by visitors. Most Tongans swim in a full set of clothes.

The Sabbath is enshrined in the Constitution as sacred - it is against the law to work, hold sporting events or trade on Sundays.

VANUATU
Some 80% of people live in rural areas, mostly in small clan-based villages of less than 50 people and headed by a chief. The chief speaks on behalf of his village and his word is accepted as law. Most villages have a traditional nakamal (village clubhouse or clan hut) where men meet to talk, manage village affairs and drink kava. Visitors should always be respectful of places that are tabu (sacred, holy or forbidden). A tabu should be approached with the utmost respect.

Stay on the road when passing through a village. If you want to enter, wait at the outskirts until approached. Most land is owned by islanders or their families. If you leave the road and walk on a bush path, ask permission from the first person you meet.

Do not pick fruit from the roadside, as it usually belongs to someone under customary law.

Bathing suits, shorts and skimpy clothes are considered disrespectful in villages. Visitors to villages should be fully dressed.

Outside of Port Vila, kava is generally drunk only by men. Often, it is acceptable for women travellers to try, although it can cause offence to local women. Observe local tabu (eg nakamals are generally tabu to women), and if in doubt about protocol, ask your guide or a local first. A true Nakamal is an area where the men from a village gather to drink kava after a working day. Traditional nakamals are a men’s only domain and many islands, such as Tanna, still hold true to not allowing women or children even close to a nakamal.

Time
The Cook Islands and French Polynesia are 22 hours behind New Zealand Standard Time and 23 hours behind New Zealand Daylight Saving Time.

New Caledonia and Vanuatu are 1 hour behind New Zealand Standard Time and 2 hours behind New Zealand Daylight Saving Time.

Tonga is one hour in front of New Zealand Standard Time and the same as New Zealand Daylight Saving Time.

Fiji is the same time as New Zealand in both standard and daylight saving time as it also has daylight saving time, however the dates when DST is observed are different.

Samoa observes daylight saving time and is one hour ahead of New Zealand in both standard and daylight saving time.

Hawaii does not observe daylight saving time and is 22 hours behind New Zealand Standard Time and 23 hours behind New Zealand Daylight Saving Time.
Climate Conditions

SOUTH PACIFIC IN GENERAL
The weather in the Cook Islands, Fiji, Tonga, Vanuatu, French Polynesia, and Samoa is tropical.

WET SEASON: NOVEMBER TO APRIL
The Wet Season is hotter and more humid with a higher rainfall and the risk of tropical storms and sometimes cyclones (hurricanes).

DRY SEASON: MAY TO OCTOBER
The Dry Season is cooler and drier.

NEW CALEDONIA has the coolest temperatures as it is considered sub-tropical, whereas the other islands shown above are tropical.

COOK ISLANDS
Aitutaki and the northern islands are noticeably warmer than the capital island, Rarotonga, which accumulates cloud around its mountain peaks. Mangaia in the south is the coolest island; Penrhyn and Rakahanga in the North are the hottest as they're closer to the equator (typically 5-7 degrees celcius warmer than Rarotonga).

FIJI
Typically the smaller islands in Fiji on the Western side receive less rainfall than the main island with various amounts according to their location and size, ranging from 1500mm to 3500mm. Cyclones do occur in Fiji and are normally confined to the wet season.

HAWAII (Northern Hemisphere)
Due to Trade Winds, originating from the East, Hawaii's temperature and humidity aren't as extreme as most tropical countries. This makes the region far more welcoming for those that are sensitive to extreme weather conditions.

Weather in The Hawaiian Islands is very consistent, with only minor changes in temperature throughout the year.

There are really only two seasons in Hawaii: Summer (kau) from May to October and Winter (hooilo) from November to April.

However, the weather can be very different between each island. If it is sunny in Honolulu, it can be raining in Manoa Valley and vice versa.

Thanks to the position of the islands in the Pacific Ocean, rain does tend to hit the north and east sides of the islands, especially in the more elevated regions. This ensures the south and west sides receive fewer rainy days and have a much drier atmosphere.

There hasn't been a major hurricane in Hawaii for over 14 years.

Vanuatu Hotels Tourism Weather Advice:

_When in Vanuatu, place a rock on the ground._
  * If rock is dry - It's fine, go out;
  * If rock is wet - it's raining, stay indoors;
  * If rock is moving - it's windy, go sailing;
  * If rock is white - it's snowing, you're in the wrong country;
  * If rock is spinning - tornado, you're in the wrong country;
  * Can't see rock - fog, go flirting, you stand a better chance;
  * If rock is gone - cyclone, get under the bed.
South Pacific Islands Climate

The Dry Season is from May to October and the Wet Season is from November to April

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Hawaii Climate - Summer is May to October and Winter is from November to April

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Pre-COVID Entry Requirements

General Entry Requirements for the Cook Islands & Fiji

<table>
<thead>
<tr>
<th>Country</th>
<th>Passport Required</th>
<th>Return Ticket Required</th>
<th>Visa Required</th>
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</thead>
<tbody>
<tr>
<td>New Zealand</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Australian</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>British</td>
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<td>Yes</td>
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</tr>
<tr>
<td>USA</td>
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<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Other EU</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>

A. Additional Cook Islands Entry Requirements

1. A passport valid for six months beyond the period of stay is required by all nationals referred to in the chart above, except for New Zealanders & Australians who must hold a passport valid for at least seven days beyond the period of stay.

2. As well as a valid passport, all nationals must be in possession of a return ticket and sufficient funds to cover their stay.

3. Visas are not required for visits to the Cook Islands for tourist and business stays of up to 31 days. However New Zealand passport holders can stay up to 90 days.

B. Additional Fiji Islands Entry Requirements

1. To enter Fiji, a passport valid for at least six months beyond your intended period of stay is required by all nationals referred to in the chart above.

2. Visas are not required by all nationals referred to in the chart above for stays of up to four months, except for Nationals of Croatia and Lithuania who do need a visa.

3. Business travellers are usually granted a 14-day stay on arrival.

4. All visitors must hold onward or return tickets and sufficient funds to cover stay.

C. Hawaii Entry Requirements

1. All international visitors, regardless of country of origin, must present a valid passport or secure document when entering Hawaii.

2. For New Zealand your passport must be valid for at least six months after you plan to leave the US or for the UK your passport must be valid for the period of your intended stay.

3. Visa Waiver Program - The Visa Waiver Program enables nationals of 38 participating countries (including New Zealand, Australia, and the UK) to travel to the United States for tourism for stays of 90 days or less without obtaining a visa. All travelers entering under this program are required to have a valid authorization through the ELECTRONIC SYSTEM FOR TRAVEL AUTHORIZATION (ESTA) prior to travel.

4. If you and your travel companions together are carrying $10,000 or more in cash or other negotiable instruments such as endorsed checks, you must declare it upon arrival. If you do not, it is subject to forfeiture. Your money is not subject to taxation or duty.