



ANALYSIS

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1997, No. 16

An Act to provide for the importing of motor vehicles for Government use during the South Pacific Forum

(1 July 1997)

BE IT ENACTED by the Parliament of the Cook Islands in Session assembled, and by the authority of the same, as follows:

1. Short Title and commencement - (1) This Act may be cited as the Importation of Motor Vehicles (South Pacific Forum) Act 1997.

(2) The Act shall be deemed to have come into force on a date to be appointed by the Queen's Representative by Order in Executive Council.

2. Interpretation - In this Act, unless the context otherwise requires -

"Government" means the Government of the Cook Islands;

"Minister" means the Minister responsible for Finance.

3. Application of Act - This Act shall apply to the importation of Motor vehicles into the Cook Islands for Government use during the 28th South Pacific Forum in Rarotonga in September 1997.

4. Importation of motor vehicles - (1) The Minister on behalf of the Crown may enter into an agreement with any person for that person to import a motor vehicle of a type and nature specified by the Minister, into the Cook Islands on the condition that the motor vehicle is available to Government before delivery to that person, for Government's exclusive use for the duration of the 28th South Pacific Forum.

(2) No agreement shall be entered into between the Minister or any person until the Minister has -

- (a) advertised by Public Tender the right for any person to tender for the importation of motor vehicles for the purposes of this Act;
- (b) the Minister has reviewed and considered all tenders submitted at the conclusion of the closing date nominated in the public Tender advertisement.

(3) An agreement entered into between the Minister and any other person for the purpose of this Act shall be on such terms and conditions as the Minister shall approve.

5. Exemption from Import duty, levy or taxation - (1) Notwithstanding any enactment to the contrary, including the Income Tax Act 1997 and the Value Added Tax Act 1997 any motor vehicle imported into the Cook Islands by the Minister or any other person for the purposes of this Act, shall be exempt from any import duty, levy or tax of any kind.

(2) The exemption from value added tax pursuant to the Value Added Tax Act 1997 shall apply only to the first retail transaction.

(3) The first retail transaction means "the first sale from the importer of the motor vehicle to a third party."

6. Default - Where any person who enters into any agreement with the Minister breaches that agreement, then that person shall pay to the Revenue Management Department of the Ministry of Finance and Economic Management any import duty, levy or tax, that would have been paid on the importation of that vehicle if it were not imported for the purpose of this Act.

(2) The default provision shall apply in the case where a person enters into an agreement with the Minister for the purchase of a motor vehicle which has been imported for the purpose of this Act.

This Act is administered by the Ministry of Finance and Economic Management