



ANALYSIS

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| 1. Title<br>Short Title and commencement | 2. Exemption from income tax of New Zealand Army personnel |
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1975, No. 2

An Act to exempt from income tax, income of those members of the New Zealand Army stationed in the Cook Islands in connection with the Atiu Harbour project

(17 February 1975)

BE IT ENACTED by the Legislative Assembly 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 Income Tax Exemption (New Zealand Army Personnel) Act 1975 and shall be read together with and deemed part of the Income Tax Act 1972 (hereinafter referred to as the principal Act.)

(2) This Act shall be deemed to have come into force on the 1st day of January 1974.

2. Exemption from income tax of New Zealand Army personnel - Notwithstanding anything to the contrary in the principal Act, the income of New Zealand Army personnel stationed in the Cook Islands for the purposes of the construction of the Atiu Harbour shall be exempt from income tax.

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This Act is administered in the Inland Revenue Department.

RAROTONGA, COOK ISLANDS: Printed under the authority of the Cook Islands Government, by T. KAPI, Government Printer - 1975.

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