



ANALYSIS

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1984, No.22

An Act to make provision for the imposition and collection of international departure tax.

(27 December 1984)

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 International Departure Tax Act 1984.

(2) This Act shall come into force on a date to be notified in the Gazette by the Minister.

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

"International travel" means travel between the Cook Islands and any place outside the Cook Islands, whether such travel is by air or sea;

"International departure tax" means international departure tax imposed by this Act.

"Minister" means the Minister of Immigration.

3. Imposition of international departure tax - (1) Subject to this Act, international departure tax shall be paid at the rate specified by Order in Executive Council by all persons departing from the Cook Islands on international travel.

(2) International departure tax shall be paid to the Department of Immigration by or in respect of every person liable for the tax before that person leaves the Cook Islands.

4. Tax to be paid into separate account - All taxes collected pursuant to this Act shall be paid into a separate government account at the National Bank, Rarotonga and shall be applied for such purpose or purposes as may be determined by Cabinet.

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5. Exemptions from international departure tax - The Queen's Representative may from time to time, by Order in Executive Council, exempt any class or classes of persons from international departure tax.

6. Exemption of transit passengers - (1) Every transit passenger shall be exempt from payment of international departure tax.

(2) For the purposes of this section, the term "transit passenger" means a person who arrives in the Cook Islands in the course of international travel from a place outside the Cook Islands to another place outside the Cook Islands, and departs from the Cook Islands within 24 hours of his arrival or any longer period caused by a delay in the departure of the aircraft or ship.

7. Duties of owners of aircraft and ships - (1) The owner and the agent of every passenger - carrying aircraft and passenger - carrying ship shall ensure that the proper amount of international departure tax has been paid by or in respect of the passengers carried thereon.

(2) Every owner or agent who fails to comply with subsection (1) commits an offence, and is liable to a fine not exceeding \$5,000.

8. Regulations - The Queen's Representative may from time to time, by Order in Executive Council, make such regulations as are necessary for giving full effect to this Act and for its due administration.

This Act is administered in the Department of Immigration