



**INCOME TAX (EXEMPTION OF NON-RESIDENT AIRCRAFT OPERATORS)
ORDER 2012**

Sir Frederick Goodwin, KBE
Queen's Representative

ORDER IN EXECUTIVE COUNCIL

At Avarua, Rarotonga, this 19th day of January 2012

Present:

**HIS EXCELLENCY THE QUEEN'S REPRESENTATIVE
IN EXECUTIVE COUNCIL**

PURSUANT to section 75(1A) of the Income Tax Act 1997, His Excellency the Queen's Representative, acting by and with the advice and consent of the Executive Council, makes the following Order:

ANALYSIS

- | | |
|-----------------|------------------------------------|
| 1. Title | 3. Exemption of aircraft operators |
| 2. Commencement | |
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ORDER

1. **Title** – This Order is the Income Tax (Exemption of Non-Resident Aircraft Operators) Order 2012.

2. **Commencement** – This Order is deemed to have come into force on 1 July 1997 and cease on 31 December 2010.

Price \$1.50

3. Exemption of aircraft operators - The following persons are exempt from being assessed for income tax on the amount deemed to be taxable income under section 75(1) of the Income Act 1997:

- (a) Air New Zealand Ltd;
- (b) Pacific Blue Airlines (Aust) Pty Limited.
- (c) Air Tahiti S.A.

Taivero Isamaela
Clerk of the Executive Council

This Order is administered by the Revenue Management Division of the Ministry of Finance
and Economic Management

BY AUTHORITY:
Cook Islands Government - 2012