



## Income Tax (Exemption of Non-Resident Aircraft Operators) Order 2014

His Excellency Tom Marsters

Queen's Representative

### Order in Executive Council

At Avarua, Rarotonga this 29<sup>th</sup> day of October 2014

Present:

### His Excellency the Queen's Representative in Executive Council

Pursuant to section 75(5) of the Income Tax Act 1997, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following order—

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#### Schedule 1

**Specified aircraft operators for 2013**

#### Schedule 2

**Specified aircraft operators for 2014**

### Order

- 1 **Title**  
This order is the Income Tax (Exemption of Non-Resident Aircraft Operators) Order 2014.
- 2 **Commencement**  
This order comes into force on the day after the date to which the Queen's Representative assents to it.
- 3 **Purpose**  
This order gives effect to section 75(5) of the Income Tax Act 1997.

**4 Exemption for the amount paid or payable to aircraft operators during 2013**

- (1) Schedule 1 specifies the persons who are exempt from the application of subsection 75(3) of the Income Tax Act 1997 for the year commencing 1 January 2013 and ending 31 December 2013.
- (2) The persons specified in Schedule 1 are exempt from including as part of the total income derived by that person the amount paid or payable for the carriage of passengers to and from the Cook Islands between 1 January 2013 and 31 December 2013.
- (3) The exemption in subsection (2) applies to amounts paid or payable for all routes flown to and from the Cook Islands.

**5 Exemption for the amount paid or payable to aircraft operators during 2014**

- (1) Schedule 2 specifies the persons who are exempt from the application of subsection 75(3) of the Income Tax Act 1997 for the year commencing 1 January 2014 and ending 31 December 2014.
- (2) The persons specified in Schedule 2 are exempt from including as part of the total income derived by that person the amount paid or payable for the carriage of passengers to and from the Cook Islands between 1 January 2014 and 31 December 2014.
- (3) The exemption in subsection (2) is limited to amounts paid or payable for routes flown to and from the Cook Islands that are not subsidised by the Cook Islands Government.

**Schedule 1**  
**Specified aircraft operators for 2013**

Air New Zealand Ltd – for all routes flown to and from the Cook Islands

Virgin Australia Airlines (SE Asia) – for all routes flown to and from the Cook Islands

Air Tahiti S.A – for all routes flown to and from the Cook Islands

**Schedule 2**  
**Specified aircraft operators for 2014**

Air New Zealand Limited – for all direct routes flown between Auckland and the Cook Islands

Virgin Australia Airlines – for all routes flown to and from the Cook Islands

Air Tahiti S.A – for all routes flown to and from the Cook Islands

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A. Tairea  
\_\_\_\_\_  
**Clerk of the Executive Council**

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

This Order was made on the \_\_\_\_\_ day of \_\_\_\_\_ 2014.

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