



ANALYSIS

1.	Title Short Title	2.	Goods defined
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1993, No. 11

An Act to amend the Private Import Tax Act 1984

(3 December 1993)

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 - This Act may be cited as the Private Import Tax Amendment Act 1993 and shall be read together with and deemed part of the Private Import Tax Act 1984 (hereinafter referred to as "the principal Act").

2. Goods defined - The principal Act is amended by adding after section 4, the following new section -

"4A. Goods defined - For the purposes of subsection (2) of section 4, "goods" means goods imported -

- (a) by a retail merchant or other seller to be resold; or
- (b) by a manufacturer of materials or commodities which are to be incorporated by the manufacturer into a finished or saleable product (including the container or package in which the product is contained) during the course of its preservation, manufacture, or processing, including preparation for market, and which will remain in such finished or saleable product in such form as to be perceptible to the senses, which finished or saleable product is to be sold and not otherwise used by the manufacturer."

This Act is administered by the Customs Department.