



ANALYSIS

Title

1. Short Title
2. Act to be read with The Sales Tax Ordinance 1961
3. Sales Tax Exemption

1965, No. 5

An Act to amend the Sales Tax Ordinance of the Cook Islands 1961 to afford relief to the payment of Sales Tax on items forming part of the personal effects of a person entering the Cook Islands.

(14 January 1966)

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 - This Act may be cited as The Sales Tax Ordinance Amendment Act 1965.
2. Act to be read with The Sales Tax Ordinance 1961 - This Act shall be read together with and deemed part of The Sales Tax Ordinance 1961 (in this Act referred to as the Ordinance).
3. Sales Tax Exemption - The Ordinance is hereby amended by inserting after Section 5 the following section:
 - 5A. (1) The provisions of this Ordinance shall not apply to:
 - (a) Any item contained in the baggage and effects of any person arriving in the Cook Islands which is not intended for any other person or persons or for gift, sale or exchange within a period of twelve months from the time of importation.

- (b) Any motor vehicle or motor vehicles not exceeding three which shall include a motor cycle or motor cycles intended to accompany a person as part of his personal effects whether such person arrives by air or otherwise and not intended for any other person or persons or for gifts, sale or exchange within a period of twelve months from the time of importation provided that if such vehicle or vehicles was or were purchased in New Zealand prior to its or their importation into the Cook Islands, no drawback of or exemption from New Zealand tax was obtained.
- (2) The Collector may at his discretion require any person who qualifies for an exemption under this Section to enter into a bond or to pay a cash deposit against the amount of sales tax which would be payable in the event of a breach of any of the provisions of this section.
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