



Departure Tax (Exemption of Military and Police Craft) Regulations 2015

His Excellency, Tom Marsters  Queen's Representative

Order in Executive Council

At Avarua, Rarotonga this 10th day of February, 2015

Present:

His Excellency the Queen's Representative in Executive Council

Pursuant to section 13(c) and 13(e) of the Departure Tax Act 2012, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following regulations—

Contents

1	Title	1
2	Commencement	1
3	Interpretation	1
4	Exemption from departure tax	2
5	Application of regulation 4 to departure tax already paid	2

Regulations

- 1 Title**
These regulations are the Departure Tax (Exemption of Military and Police Craft) Regulations 2015.
- 2 Commencement**
These regulations are deemed to have commenced on 1 October 2014.
- 3 Interpretation**
In these regulations, unless the context otherwise requires—
Act means the Departure Tax Act 2012.

4 Exemption from departure tax

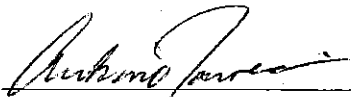
(1) The Schedule to the Act is amended by adding the following paragraph after paragraph 7—

“8. Any personnel or crew member on a military or police craft that has arrived in the Cook Islands from a place outside the Cook Islands with the approval of the Ministry of Foreign Affairs and Immigration for the purpose of conducting activities approved by the Ministry of Foreign Affairs and Immigration.”

(2) For the purposes of subclause (1) **craft** means any aircraft, ship, boat, or other machine or vessel used or capable of being used for the carriage or transportation of persons or goods, or both, by air or water or over or under water.

5 Application of regulation 4 to departure tax already paid

If the Collector is satisfied that any person has paid departure tax for which that person is now exempt by regulation 4, the Collector may refund to the person the amount of departure tax that was properly paid.


Clerk of the Executive Council

These regulations are administered by the Revenue Management Division of the Ministry of Finance and Economic Management.

These regulations were made on the 10th day of February 2015.