

IN THE HIGH COURT OF THE COOK ISLANDS  
HELD AT RAROTONGA  
(CIVIL DIVISION)

OA No. 2/2014

IN THE MATTER

of the Income Tax Act 1997

BETWEEN

AIR RAROTONGA LIMITED of the  
Cook Islands, Company

Appellant

AND

ANDREW JOHN HAIGH, Collector of  
Inland Revenue

Respondent

Decision: 22 September 2017 (NZT)

Appearance: On the Papers

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Decision of Grice J  
(Discharging Interim Non-Publication Order)

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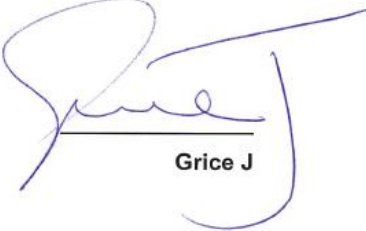
1. Section 30 (2) of the Income Tax Act provides that taxpayer objections such as those dealt with in my judgment dated 24 July 2017 must not be heard in open court.

2. Given that confidentiality provision I made an interim order for nonpublication of the judgment in this matter on 24 July 2017 (NZT). I invited counsel to file submissions on the issue of publication.

3. Counsel for each the Appellant and the Respondent Collector have indicated in their submissions that they agree the nonpublication order in this case should be discharged.

4. Accordingly the interim order for nonpublication is discharged.

5. As the judgment as delivered has a flag in the header indicating it is subject to an interim nonpublication order, to avoid confusion I have requested that the Registrar place on the court file a further copy of the judgment with a header indicating that the interim direction for nonpublication has been discharged.



Grice J