



## ANALYSIS

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## 2005, No. 10

An Act to make provision for the imposition and collection of departure tax

(10 October 2005)

**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 and commencement – (1) This Act may be cited as the Departure Tax Act 2005.  
(2) This Act shall come into force on the 14<sup>th</sup> October 2005.
2. Interpretation – In this Act, unless the context otherwise requires –
  - “international travel” means travel between the Cook Islands and any place outside of the Cook Islands, whether such travel is by air or by sea;
  - “minister” means the Minister responsible for Immigration;
  - “departure tax” means the departure tax imposed by this Act;
  - “transit passenger” means a person who arrives in the Cook Islands from a place outside the Cook Islands and is travelling to another place outside the Cook Islands and departs from the Cook Islands within 24 hours of arrival or such longer period as may be caused by a delay in the departure of an aircraft or ship.

3. Imposition of departure tax – (1) Subject to this Act, departure tax shall be paid at the rates set out in the First Schedule by every person departing from the Cook Islands on international travel.

(2) Departure tax shall be paid to the Immigration Division of the Ministry of Foreign Affairs and Immigration by or in respect of every person liable under this Act for departure tax before that person departs from the Cook Islands.

4. Exemptions from departure tax – (1) Every transit passenger and every person described in the Second Schedule shall be exempt from the payment of departure tax.

(2) The Queen's Representative may from time to time by Order in Executive Council, add to or delete from the Second Schedule, the name of any person or class or classes of person.

5. Duties of owners and operators of ships and aircraft and their agents – The owner, operator and the agent of every passenger-carrying ship and passenger-carrying aircraft shall, before the departure of the ship or aircraft, ensure that the proper amount of departure tax has been paid by or in respect of every passenger on board the ship or aircraft who is liable to pay departure tax.

6. Application of departure tax – There is appropriated out of the amount of departure tax paid by every person, without further appropriation than this section -

- (a) one-third to the account within the Cook Islands Government Account called the "Environment Protection Fund", to be applied in such manner as set out in section 61 of the Environment Act 2003;
- (b) two-thirds to the Airport Authority established under the Airport Authority Act 1985, to be applied in such manner as the Airport Authority may determine for the effective performance of its functions.

7. Regulations – The Queen's Representative may from time to time in Executive Council, make such regulations as are necessary or desirable for giving full effect to this Act and for its due administration.

8. Repeal – The Te Pakau Aroa Act 2005 is repealed.

9. Consequential amendment - The Value Added Tax Act 1997 is amended, by deleting Clause 3 of the First Schedule, and substituting the following clause:

“3. Departure tax collected under the Departure Tax Act 2005.”

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This Act is administered by the Ministry of Foreign Affairs and Immigration

**FIRST SCHEDULE**  
**(Rates of Departure Tax)**

[Sec. 3]

For every person under the age of 2 years:	\$Nil
For every person aged 2 years and up to (and including) the age of 12 years:	\$15.00
For every adult person over the age of 12 years:	\$30.00

**SECOND SCHEDULE**  
**(Persons exempt)**

[Sec. 4(1)]

Members of the New Zealand military participating in military exercises approved by Cabinet.

The Queen's Representative

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