



ANALYSIS

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2005, No. 6

An Act to make provision for the imposition and collection of Te Pakau Aroa

(5 July 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 Te Pakau Aroa Act 2005.

(2) This Act shall come into force on the 1st August 2005.

2. Interpretation – In this Act, unless the context otherwise requires –

“environment” has the same meaning as in the Environment Act 2003;

“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;

“Te Pakau Aroa” means Te Pakau Aroa 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 caused by a delay in the departure of an aircraft or ship;

“waste” includes commercial and household rubbish and other waste products of the human lifestyle including sewage and discarded motor vehicles.

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

(2) Te Pakau Aroa 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 Te Pakau Aroa before that person departs from the Cook Islands.

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

(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 owner or operator of every passenger-carrying ship and passenger-carrying aircraft shall, before the departure of the ship or aircraft, ensure that the proper amount of Te Pakau Aroa has been paid by or in respect of every passenger on board the ship or aircraft who is liable to pay Te Pakau Aroa.

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

- (a) \$5.00 to the account within the Cook Islands Government Account called the “Environment Protection Fund”, to be applied in such manner as Cabinet may determine, for the conservation and protection of the environment;
- (b) \$3.50 to an account to be established by the Financial Secretary within the Cook Islands Government Account called the “Waste Management Account” to be applied in such manner as Cabinet may determine towards the cost of the collection, management or disposal of wastes;
- (c) \$1.00 to an account within the Cook Islands Government Account to be established by the Financial Secretary called the “Te Maeva Nui Account”, to be applied in every year in such manner as Cabinet may determine, to the cost of holding the annual Constitution celebrations including contributing to the cost of travel of persons from islands other than Rarotonga, to and from those celebrations;

- (d) \$0.50 to the Cook Islands Natural Heritage Trust established by the Cook Islands Natural Heritage Trust Act 1999 for the objects of the Trust as set out in section 5 of that Act.

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 enactments set out in the Third Schedule are 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. Te Pakau Aroa collected under the Te Pakau Aroa Act 2005.”

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

FIRST SCHEDULE
(Rates of Te Pakau Aroa)

[Reg. 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)

[Reg. 4(1)]

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

The Queen's Representative

THIRD SCHEDULE
(Enactments repealed)

[Reg. 8]

International Departure Tax Act 1984
 International Departure Tax Amendment Act 1986
 International Departure Tax Amendment Act 1994
 International Departure Tax Regulations 1984
 International Departure Tax (New Zealand Military) Exemption Order 1988
 International Departure Tax Regulations 1994
