



## Departure Tax (Exemption of Cruise and Commercial Vessels) Regulations 2014

His Excellency, Tom Marsters

*Tom Marsters*

Queen's Representative

### Order in Executive Council

At Avarua, Rarotonga this

*17th*

day of

*June,*

2014

Present:

### His Excellency the Queen's Representative in Executive Council

Pursuant to section 13(c) 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—

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#### Regulations

- 1 Title**  
These regulations are the Departure Tax (Exemption of Cruise and Commercial Vessels) Regulations 2014.
- 2 Commencement**  
These regulations come into force on the day after the date on which they are assented to by the Queen's Representative.
- 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—

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- (a) any passenger or crew member of a cruise vessel provided that passenger or crew member enters, and departs the Cook Islands for another country on the same cruise vessel—
  - (i) for the purposes of paragraph (a) cruise vessel means any boat, ship or vessel that carries 12 or more passengers for payment or reward but does not include a boat, ship or vessel used solely for the owner's pleasure, recreation or residence;
- (b) any passenger or crew member of a commercial vessel that remains in the Cook Islands for 72 hours or less and provided that passenger or crew member enters, and departs the Cook Islands for another country on the same commercial vessel:
  - (i) for the purposes of paragraph (b) commercial vessel means any boat, ship or vessel that is used for the carriage of passengers or cargo for reward or hire and includes any vessel engaged in scientific research, and any vessel engaged in legitimate fishing activities as defined by the Marine Resources Act 2005:
- (c) any person of a vessel that enters and departs the Cook Islands for another country, provided that vessel has landed on Suvarrow Island only and no other island in the Cook Islands, and that person must depart on the same vessel to which he or she entered the Cook Islands.

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Clerk of the Executive Council

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

These regulations were made on the 17<sup>th</sup> day of June 2014.