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An Act to amend the Departure Tax Act 2012. (10 December 2013)

The Parliament of the Cook Islands enacts as follows—

- 1 Title**
This Act is the Departure Tax Amendment Act 2013.
- 2 Commencement**
This Act comes into force on 1 January 2014.
- 3 Principal Act amended**
This Act amends the Departure Tax Act 2012.
- 4 Act binds the Crown**
This Act binds the Crown.
- 5 Section 4 of the Principal Act amended**
 - (1) Section 4 of the Departure Tax Act 2012 is repealed and the following section is substituted—
 - “4 Imposition of departure tax**
 - “(1) A passenger, 12 years or older, who undertakes international travel,—
 - “(a) between 1 December 2012 and 30 June 2013 shall pay departure tax in the amount of \$55.00;
 - “(b) between 1 July 2013 and 30 June 2014 must pay departure tax in the amount of \$65.00;
 - “(c) after 30 June 2014 and in each year thereafter commencing 1 July shall pay departure tax in the amount that is 2% greater than the departure tax imposed on 30 June immediately preceding.

- “(2) Departure tax must be paid by a passenger for each international travel.”

This Act is administered by the Revenue Management Division
of the Ministry of Finance and Economic Management.
Printed under the authority of the Cook Islands Parliament—2013.
