



Income Tax (Exemption of Non-Resident Aircraft Operators) Order 2015

His Excellency, Tom Marsters

Queen's Representative

Order in Executive Council

At Avarua, Rarotonga this 2nd day of November, 2015

Present:

His Excellency the Queen's Representative in Executive Council

Pursuant to section 75(5) of the Income Tax Act 1997, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following order—

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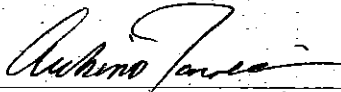
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Order

- 1 Title**
This order is the Income Tax (Exemption of Non-Resident Aircraft Operators) Order 2015.
- 2 Commencement**
This order comes into force on the day after the date to which the Queen's Representative assents to it.
- 3 Purpose**
This order gives effect to section 75(5) of the Income Tax Act 1997.
- 4 Exemption for the amount paid or payable to aircraft operators during 2015**
 - (1) Subsection (4) specifies the persons who are exempt from the application of subsection 75(3) of the Income Tax Act 1997 for the year commencing 1 January 2015 and ending 31 December 2015.

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- (2) The persons specified in subsection (4) are exempt from including as part of the total income derived by that person the amount paid or payable for the carriage of passengers to and from the Cook Islands between 1 January 2015 and 31 December 2015.
- (3) The exemption in subsection (2) is limited to amounts paid or payable for routes flown to and from the Cook Islands that are not subsidised by the Cook Islands Government.
- (4) The specified aircraft operators for 2015 are—
 - (a) Air New Zealand Limited – for all direct routes flown between Auckland and the Cook Islands;
 - (b) Virgin Australia Airlines – for all routes flown to and from the Cook Islands;
 - (c) Air Tahiti S.A – for all routes flown to and from the Cook Islands.


Clerk of the Executive Council

This Order is administered by the Revenue Management Division
of the Ministry of Finance and Economic Management.
This Order was made on the 24th day of November 2015.