



**MINISTRY OF FINANCE AND ECONOMIC MANAGEMENT  
GOVERNMENT OF THE COOK ISLANDS**

**Revenue Management Division**

**MEDIA RELEASE**

**Air New Zealand Limited v the Collector of Inland Revenue**

Cook Islands News has queried the outcome of a Court case between Air New Zealand Limited and the Collector of Inland Revenue.

Access to the Court case files and related information is restricted and not publicly accessible. Air New Zealand Limited's request to put this restriction in place was granted by the Court.

The outcome of the case will result in the repayment of overpaid tax to Air New Zealand. However, the repayment amount put forward by Cook Islands News is excessively overstated.

Other matters relating to the case are yet to be finalised by the Court. Once finalised a copy of the Judgment will be made publicly available.

Required repayments to Air New Zealand will not be known until the Court has finalised the remaining matters. For this reason, Revenue Management are not able comment further or release any related information at this point in time.

As with any tax case contingent liabilities are put in place by Government. This ensures that any resulting liability can be repaid by Government.

[End]

29 July 2022