

Examined and certified by:

*J. Tang*  
Clerk of the Parliament

In the name and on behalf of Her Majesty Queen Elizabeth the Second I hereby assent to  
this Act this

10<sup>th</sup>

day of

December,

2013



*J. Mansley*  
Queen's Representative

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### An Act to amend the Departure Tax Act 2012.

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  - (1) Section 4 of the Departure Tax Act 2012 is repealed and the following section is substituted—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.”

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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.

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