



## ANALYSIS

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| 2. Imposition of departure tax  |           |
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**2008, No. 25**An Act to amend the Departure Tax Act 2005**(2 December 2008)**

**BE IT ENACTED** by the Parliament of the Cook Islands in Session assembled, and by the authority of the same, as follows:

1. Short Title and Commencement - (1) This Act may be cited as the Departure Tax Amendment Act 2008, and shall be read together with and deemed part of the Departure Tax 2005 (the "principal Act")

(2) This Act shall come into force on a date to be determined by the Queen's Representative by Order in Executive Council.

2. Imposition of departure tax - (1) Section 3(2) of the principal Act is hereby amended by deleting the words "Immigration Division of the Ministry of Foreign Affairs and Immigration" and replacing with the following:

"Ministry of Finance and Economic Management"

(2) Section 3 of the principal Act is hereby amended by inserting after subsection (2) the following new subsection:

"(3) The Queen's Representative may from time to time by Order in Executive Council increase or reduce the rates set out in the First Schedule."

**Price \$1.50**

3. Repeal – Section 6 of the principal Act is hereby repealed.

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This Act is administered by the Ministry of Finance and Economic Management