1997, No. 16

An Act to provide for the importing of motor vehicles for Government use during the South Pacific Forum

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 Importation of Motor Vehicles (South Pacific Forum) Act 1997. 
   (2) The Act shall be deemed to have come into force on a date to be appointed by the Queen's Representative by Order in Executive Council.

2. Interpretation - In this Act, unless the context otherwise requires -
   "Government" means the Government of the Cook Islands; 
   "Minister" means the Minister responsible for Finance.


4. Importation of motor vehicles - (1) The Minister on behalf of the Crown may enter into an agreement with any person for that person to import a motor vehicle of a type and nature specified by the Minister, into the Cook Islands on the condition that the motor vehicle is available to Government before delivery to that person, for Government's exclusive use for the duration of the 28th South Pacific Forum.
(2) No agreement shall be entered into between the Minister or any person until the Minister has-
(a) advertised by Public Tender the right for any person to tender for the importation of motor vehicles for the purposes of this Act;
(b) the Minister has reviewed and considered all tenders submitted at the conclusion of the closing date nominated in the public Tender advertisement.

(3) An agreement entered into between the Minister and any other person for the purpose of this Act shall be on such terms and conditions as the Minister shall approve.

5. Exemption from Import duty, levy or taxation. - (1) Notwithstanding any enactment to the contrary, including the Income Tax Act 1997 and the Value Added Tax Act 1997 any motor vehicle imported into the Cook Islands by the Minister or any other person for the purposes of this Act, shall be exempt from any import duty, levy or tax of any kind.

(2) The exemption from value added tax pursuant to the Value Added Tax Act 1997 shall apply only to the first retail transaction.

(3) The first retail transaction means "the first sale from the importer of the motor vehicle to a third party."

6. Default. - Where any person who enters into any agreement with the Minister breaches that agreement, then that person shall pay to the Revenue Management Department of the Ministry of Finance and Economic Management any import duty, levy or tax, that would have been paid on the importation of that vehicle if it were not imported for the purpose of this Act.

(2) The default provision shall apply in the case where a person enters into an agreement with the Minister for the purchase of a motor vehicle which has been imported for the purpose of this Act.

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

RAROTONGA, COOK ISLANDS: Printed under the authority of the Cook Islands Government - 1997

1997, No. 17

An Act to amend the Constitution
(1 July 1997)

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. - This Act may be cited as the Constitution Amendment (No. 22) Act 1997 and shall be read together with and deemed part of the Constitution of the Cook Islands (hereinafter referred to as "the Constitution").

2. Revenue and expenditure of Cook Islands Government Account. - The Constitution is amended by repealing Article 70 and any reference to an Appropriation Act and substituting the following Article:

"70. Expenditure. - (1) All expenditure from the Cook Islands Government Account, or from any other public fund or account shall be in accordance with an Appropriation Act unless otherwise authorised or permitted by any other enactment.

(2) An appropriation provision for a specific purpose shall make reference to any anticipated income in relation to that purpose and the amount appropriated shall be the net amount.

(3) The Minister responsible for Finance, with the concurrence of Cabinet, or, any appropriation so provides, the Executive Council, may approve the expenditure of such sums as he or it considers necessary in anticipation of provision to be made in an Appropriation Act for any financial year:

Provided that the total amount issued and paid in any financial year shall not exceed the unexpended balance of the vote in the Appropriation Act (or Acts) for the preceding financial year together with any amount equal to three-twelfths of that vote; or