

# THE INCOME TAX (COOK ISLANDS DEVELOPMENT PROJECTS) ORDER 1986

## PAUL REEVES, Governor-General

### ORDER IN COUNCIL

At Wellington this 3rd day of March 1986

#### Present:

THE RIGHT HON G. W. R. PALMER PRESIDING IN COUNCIL

PURSUANT to the Income Tax Act 1976, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

### **ORDER**

- 1. Title—This order may be cited as the Income Tax (Cook Islands Development Projects) Order 1986.
- **2. Application**—This order shall apply with respect to the tax on income derived in the income year that commenced on the 1st day of April 1985 and in every subsequent year.
- **3. Cook Islands development project**—The business or enterprise carried on or to be carried on in the Cook Islands or Niue by Concrete Structures (Cook Islands) Ltd is hereby declared to be a development project for the purposes of section 62 of the Income Tax Act 1976.

P. G. MILLEN, Clerk of the Executive Council.

Issued under the authority of the Regulations Act 1936. Date of notification in *Gazette*: 6 March 1986. This order is administered in the Inland Revenue Department.