



**THE INCOME TAX (COOK ISLANDS DEVELOPMENT
PROJECTS) ORDER 1968**

ARTHUR PORRITT, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 23rd day of September
1968

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to the Land and Income Tax Act 1954, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

ORDER

1. This order may be cited as the Income Tax (Cook Islands Development Projects) Order 1968.

2. This order shall apply—

- (a) In the case of the companies named in Part A of the Schedule to this order, with respect to the tax on income derived in the income year that commenced on the 1st day of April 1963 and in every subsequent year:
- (b) In the case of the companies named in Part B of the Schedule to this order, with respect to the tax on income derived in the income year that commenced on the 1st day of April 1964 and in every subsequent year:
- (c) In the case of the companies named in Part C of the Schedule to this order, with respect to the tax on income derived in the income year that commenced on the 1st day of April 1967 and in every subsequent year.

3. The businesses or enterprises carried on or to be carried on in the Cook Islands or in Niue by the respective companies named in the Schedule to this order are hereby declared to be development projects for the purposes of section 86B of the Land and Income Tax Act 1954 (as inserted by section 7 (1) of the Land and Income Tax Amendment Act (No. 2) 1963).

4. The following orders are hereby revoked:

- (a) The Income Tax (Cook Islands Development Projects) Order 1964*:
- (b) The Income Tax (Cook Islands Development Projects) Order 1964, Amendment No. 1†.

SCHEDULE

PART A

Cook Islands Trading Co. Ltd.
Ingram Textiles Ltd.
Island Foods Ltd.
Silk and Boyd Ltd.

PART B

A. B. Donald (Cook Islands) Ltd.
Citco Motor Services Ltd.

PART C

Cook Islands Trading Corporation Ltd.
Islands Economic Promotion Ltd.

P. J. BROOKS,
Clerk of the Executive Council.

**Gazette*, 17 December 1964, p. 2340

†*Gazette*, 27 June 1968, p. 1080

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 26 September 1968.

This order is administered in the Inland Revenue Department.