



ANALYSIS

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1981-82, No. 24

An Act to exempt certain organisations and activities
from the provisions of the Rarotonga Entertainment
Tax Act (6 May 1982)

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 Rarotonga Entertainment Tax Amendment Act 1981-82 and shall be read together with and deemed part of the Rarotonga Entertainment Tax Act 1975 (hereinafter referred to as "the principal Act").

2. Exemptions - The principal Act is hereby amended by inserting after section 4 the following section:

"4A. Exemptions - (1) Notwithstanding anything contained in section 4 of this Act, the Minister may exempt from the provisions of this Act admission charges in respect of any of the following:

- (a) Entertainment provided by sports clubs for the purposes of raising funds for club facilities or funding travel for club or national teams;
- (b) Entertainment provided by any church for the purpose of raising funds for church activities or buildings;
- (c) Entertainment provided by youth or welfare groups for the purpose of raising funds;
- (d) Entertainment provided by any Government - sponsored organisation for the purpose of raising funds.

3. The National Arts Council - Section 12 of the principal Act is hereby repealed and the following section 12 substituted in its place:

"12. The National Arts Council - Any tax or fines payable under this Act shall be paid into a bank account of The National Arts Council established under section 16 of The National Arts Council Act 1981-82 and shall form part of the funds of that council pursuant to section 15 (b) of that Act".

4. Tickets to be purchased from the Secretary - (1) Section 5 (1) of the principal Act is hereby amended by deleting the words "entertainment place" and substituting therefor the words "place of entertainment".

(2) Section 5 (3) of the principal Act is hereby amended by deleting the words "Secretary subject" and substituting therefor the words "Secretary and subject".

This Act is administered in the Department of Trade Labour and Transport