

MANUFACTURE OF INTOXICATING LIQUOR (BEER DUTY) AMENDMENT REGULATIONS 2010

Sir F. Goodwin, KBE

Queen's Representative

ORDER IN EXECUTIVE COUNCIL

At Avarua, Rarotonga this

17th day of

August

2010

Present:

HIS EXCELLENCY THE QUEEN'S REPRESENTATIVE IN EXECUTIVE COUNCIL

PURSUANT to Section 5B of the Cook Islands Amendment Act 1961 (as inserted by the Cook Islands Amendment Act 1986-87) His Excellency the Queen's Representative, acting by and with the advice and consent of the Executive Council, hereby makes the following Regulations:

ANALYSIS

1. Title

2. Rate of Beer

REGULATIONS

- 1. <u>Title</u> (1) These Regulations may be cited as the Manufacture of Intoxicating Liquor (Beer Duty) Amendment Regulations 2010 and shall be read together with and deemed part of the Manufacture of Intoxicating Liquor (Beer Duty) Amendment Regulations 1987 (hereinafter called "the principal Regulations").
- (2) These Regulations are deemed to have come into force on the 1st of April 2009.

Price \$1.50

- 2. <u>Rate of Beer</u> (1) An exemption from the payment of Beer duty under the principal Regulations shall apply to every person -
 - (a) who operates a beer manufacturing business under a licence to manufacture beer in the Cook Islands; and
 - through and by a duly incorporated company registered in the Cook Islands; and
 - (c) that manufacturing company has at least 67 per cent of its shares effectively owned and controlled by Cook Islanders or Permanent Residents of the Cook Islands as defined by the Entry, Residence and Departure Act 1971-72.
- (2) The exemption in subsection (1) of this section shall expire on the 31 March 2014

Grover Lee Harmon Clerk of the Executive Council

These Regulations are administered by Revenue Management

BY AUTHORITY:

Cook Islands Government 2010