



ANALYSIS

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| <p>1. Title
Short Title</p> | <p>2. Amendment of principal Act by the insertion of a new Part IIA to make provision for the salary allowances, annuity and tax exemptions for the Queen's Representative</p> |
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1981-82, No.22

An Act to amend the law relating to the Civil List

(6 April 1982)

BE IT ENACTED by the General Assembly of the Cook Islands in Parliament assembled and by the authority of the same, as follows:

1. Short Title - This Act may be cited as the Civil List Amendment (No. 2) Act 1981-82 and shall be read together with and deemed part of the Civil List Act 1968 (hereinafter referred to as "the principal Act").

2. Amendment of principal Act by the insertion of a new Part IIA to make provision for the salary allowances, annuity and tax exemptions for the Queen's Representative - The principal Act is hereby amended by inserting, after section 20, the following Part:

"PART IIA

"SALARY, ALLOWANCES, ANNUITY AND TAX EXEMPTIONS
FOR QUEEN'S REPRESENTATIVE"20A. Salary and allowance of the Queen's Representative -

(1) There shall be paid to the Queen's Representative -

- (a) A salary at the rate of \$20,000.00 a year and
- (b) An allowance, at a rate fixed from time to time by Order in Council, for expenses.

(2) Any Order in Council made under subsection (1)(b) of this section shall come into force on a date to be specified therein, whether on or before the making of the order.

(3) The salary and allowance of the Queen's Representative shall -

- (a) Commence to be payable on the earliest of the following dates:
- (i) The date on which he assumes the duties of his office;
 - (ii) The date on which he embarks or emplanes for the Cook Islands to assume the duties of his office;
 - (iii) The date on which, in the case of a person domiciled in the Cook Islands immediately before his appointment he, as a preliminary to his appointment, embarks or emplanes for a destination outside the Cook Islands to be received in audience by the Sovereign; and
- (b) Continue to be payable until the date on which he ceases to hold office as Queen's Representative or on which he leaves the Cook Islands with the intention of vacating his office, whichever date is the earlier.

(4) Where the office of Queen's Representative becomes vacant (otherwise than by the death of the person holding that office), there shall, in respect of the period of 3 months beginning with the date on which the vacancy occurs or on which the Queen's Representative leaves the Cook Islands with the intention of vacating his office, whichever is the earlier, be paid to him a sum equal to the salary and allowance of the Queen's Representative for that period of 3 months.

"20B. Annuity for former Queen's Representative and spouse of former Queen's Representative - (1) Where a person who has held office as Queen's Representative (whether before or after the commencement of this Act) was at the time of that person's appointment, domiciled in the Cook Islands, there shall (as from the end of the period of 3 months specified in section 20A(4) of this Act, but subject to subsections (3) to (5) of this section) be paid to that person, until that person dies, -

- (a) If that person held office as Queen's Representative for a total period of less than 2 complete years, an annuity at the yearly rate of \$2,000.00.
 - (b) If that person held office as Queen's Representative for a total period of 2 years or more, an annuity at the yearly rate of \$2,000.00 for each complete year (not exceeding 5) of that total period.
- (2) Where a person who has held office as Queen's Representative (whether before or after the commencement of this Act) dies, being a person who was, at the time of that person's appointment, domiciled in the Cook Islands, there shall, subject to subsections (3) to (5) of this section, be paid to the widow or widower of that person, until that widow or widower dies or remarries, -
- (a) If that person held office as Queen's Representative for a total period of less than 2 complete years, an annuity at the yearly rate of \$1,500.00
 - (b) If that person held office as Queen's Representative for a total period of 2 complete years or more, an annuity at the yearly rate of \$1,000.00 for each complete year (not exceeding 5) of that total period.
- (3) No annuity shall be paid to any person under subsection (1) or subsection (2) of this section in respect of any period during which that person is not resident or is not domiciled in the Cook Islands.

(4) For the purposes of subsection (3) of this section, a person entitled to an annuity under subsection (1) or subsection (2) of this section shall be deemed not to have ceased to reside in the Cook Islands by reason only of his temporary absence from the Cook Islands occasioned by holiday or other temporary purpose.

(5) Where any person would be entitled, but for this subsection, to be paid both an annuity under subsection (1) or subsection (2) of this section and an annuity under the Legislative Assembly Members Superannuation Act 1976, that person, -

- (a) If the annuity payable to that person under the Legislative Assembly Members Superannuation Act 1976, is equal to or greater than the annuity payable to that person under subsection (1) or subsection (2) of this section, shall be entitled to be paid, of the applicable annuities, only an annuity under the Legislative Assembly Members Superannuation Act 1976; or
- (b) If the annuity payable to that person under the Legislative Assembly Members Superannuation Act 1976 is less than the annuity payable to that person under subsection (1) or subsection (2) of this section, shall be entitled to be paid, of the applicable annuities, only an annuity under subsection (1) or subsection (2) of this section.

"20C. Compensation for lost or adversely affected superannuation rights - (1) Where the superannuation rights of a person who has been appointed to the office of Queen's Representative, or the superannuation rights of the spouse or any child of any such person, have been lost or otherwise adversely affected by that person's acceptance of the office of Queen's Representative, there shall, from the date on which that person ceases to hold the office of Queen's Representative, be paid to that person or to the widow or widower or child of that person, by way of compensation, such sum or annuity or both, as may be provided for in a written agreement made between that person and the Minister of Finance before that person assumed office as the Queen's Representative.

(2) An agreement made pursuant to subsection (1) of this section may provide for the payment of contributions by the Queen's Representative.

(3) Every agreement made pursuant to subsection (1) of this section shall have effect according to its tenor and, where it provides for the payment of an annuity, may provide for any annuity payable pursuant to section 20B of this Act to be payable at a rate less than that prescribed by that section.

"20D. Travelling expenses - There shall be paid to the Queen's Representative all expenditure incurred in respect of the transport of himself and his family to and from the Cook Islands at the commencement and the termination of his term of office and the travelling within or outside the Cook Islands on official business during the Queen's Representative's term of office, of the Queen's Representative and the family and staff of the Queen's Representative.

"20E. Power to grant exemptions from taxation - (1) Notwithstanding anything to the contrary in any Act, but without limiting any exemption under any other Act, the Minister of Finance may from time to time wholly or partly exempt from any public or local tax, duty rate, levy, or fee, any of the following persons:

- (a) The Queen's Representative;
 - (b) A member of the personal staff of the Queen's Representative, if that person is resident in the Cook Islands solely for the purpose of performing his duties as such member;
 - (c) The wife and any dependent child or children of the Queen's Representative or of any person to whom paragraph (b) of this subsection applies.
- (2) Any exemption granted under subsection (1) of this section may be granted either unconditionally or subject to such conditions as the Minister of Finance thinks fit, and the Minister may at any time revoke any such exemption or revoke, vary, or add to any such conditions.
- (3) Every such exemption shall come into force on such date as may be specified in that behalf by the Minister of Finance. The date so specified may be before or after the date of the granting of the exemption or before or after the commencement of this Act.
- (4) If any question arises as to the persons entitled to any such exemption or as to the extent of any such exemption, it shall be determined by the Minister of Finance and his decision shall be final.
- (5) The Minister of Finance may direct that such refunds or account be paid from the money of any public body or person as may in the opinion of the Minister be necessary to give effect to any such exemption.
- (6) All refunds or payments directed under this section to be made from any public fund or account shall be made without further appropriation than this section."

This Act is administered in the Legislative Service.