

2020

Income Tax Amendment

No. 3

Examined and certified by:



Acting Clerk of the Parliament

In the name and on behalf of Her Majesty Queen Elizabeth the Second I hereby assent to
this Act this 25 day of March 2020



(Signed)
Queen's Representative

ANALYSIS

1	Title	1
2	Commencement	1
3	Principal Act amended	1
4	Section 173 amended (Provisional Tax)	1

An Act to amend the Income Tax Act 1997.

The Parliament of the Cook Islands enacts as follows—

- 1 Title**
This Act is the Income Tax Amendment Act 2020.
- 2 Commencement**
This Act comes into force on the day after the date on which it receives the assent of the Queen's Representative.
- 3 Principal Act amended**
This Act amends the Income Tax Act 1997 (the **principal Act**).
- 4 Section 173 amended (Provisional Tax)**
Section 173(3) is amended by omitting "\$2,000" and substituting "\$5,000".

This Act is administered by the Revenue Management Division of the Ministry of Finance and Economic Management.

Printed under the authority of the Cook Islands Parliament—2020.

