



Queen's Representative

ANALYSIS

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An Act to amend the Income Tax Act 1997.
The Parliament of the Cook Islands enacts as follows—

(25 March 2020)

- 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.
