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**An Act to amend the Foundations Act 2012.** (9 December 2013)

**The Parliament of the Cook Islands enacts as follows—**

**1 Title**

This Act is the Foundations Amendment Act 2013.

**2 Commencement**

This Act comes into force on the day after the day on which it receives the assent of the Queen's Representative.

**3 Principal Act amended**

This Act amends the Foundations Act 2012.

**4 Interpretation**

Section 3 is amended by adding after the definition "Enforcer" the following definition—

"**Financial records** means the financial statements of the foundation".

**5 Retention of records**

Section 42(2)(f) is amended by—

- (a) deleting "." after "foundation" and substituting "; and"; and
- (b) adding the following paragraph after paragraph (f)—
  - "(g) its financial records."

This Act is administered by the Financial Supervisory Commission.  
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