



THE COOK ISLANDS GAZETTE

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PUBLIC BILLS

I, **HELEN MAUNGA**, Acting Clerk of the Parliament of the Cook Islands do hereby give notice that as at this date, the 19th day of February 2018, I have received advice that the following Public Bill will be presented at the Forty-Eighth Session of the Parliament.

Short Titles

Income Tax Amendment Act 2018

Value Added Tax Amendment Act 2018

Long Titles

An Act to –

- (a) provide that the option to apply for relief from additional tax, as provided in the Income Tax Amendment Act 2017, ends on 31 March 2018, and;
- (b) provide relief from liability for tax under the Income Tax Act 1997 payable in respect of periods ending before 1 January 2010; and
- (c) recast section 175 of the Income Tax Act 1997 to clarify its intention

An Act to -

- (a) provide that the option to apply for relief from additional tax, as provided in the Value Added Tax Amendment Act 2017, ends on 31 March 2018, and;
- (b) provide relief from liability to pay value added tax in respect of periods ending before 1 January 2010; and
- (c) make 2 minor amendments to the Value Added Tax Act 1997

H. Maunga

Acting Clerk of Parliament