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# Schedule Schedules 1, 2, and 2A substituted

# An Act to amend the Income Tax Act 1997—

(17 December 2013

## The Parliament of the Cook Islands enacts as follows-

## 1 Title

This Act is the Income Tax Amendment Act 2013.

#### 2 Commencement

- (1) This Act, except section 22(2), comes into force on 1 January 2014.
- (2) Section 22(2) comes into force on 1 January 2015.
- (3) Section 7 comes into force on 1 March 2014.

## 3 Principal Act amended

This Act amends the Income Tax Act 1997 (the principal Act).

#### 4 Application

- (1) This Act, other than section 22(2) applies to each income year commencing on or after 1 January 2014.
- (2) Section 22(2) applies to each income year commencing on or after 1 January 2015.

#### 5 Section 2 amended

(1) Section 2 is amended by repealing the definition of **minerals** and substituting the following definition:

"mineral has the meaning given by section 7(1) of the Seabed Minerals Act".

(2) Section 2 is amended by inserting the following definitions in their appropriate alphabetical order:

"arm's length transaction means a transaction between independent persons dealing with each other at arm's length

"Cook Islands, when referring to a geographic area,-

- "(a) has the meaning given by Article 1 of the Constitution of the Cook Islands; and
- "(b) includes the territorial sea and exclusive economic zone of the Cook Islands as those terms are defined in sections 3 and 8 of the Territorial Sea and Exclusive Economic Zone Act 1977

## "entity means-

- "(a) a government (whether state, regional, or local); and
- "(b) a company, partnership, trust, or similar body or association "immovable property includes a title, mining information, and prospecting information

"mining information has the meaning given by section 143A

#### "natural resource amount means-

- "(a) an amount (including a premium or like amount) as consideration for the right to take minerals or a living or non-living resource from land or sea; or
- "(b) an amount calculated in whole or part by reference to the quantity or value of minerals or a living or non-living resource taken from land or sea

"permanent establishment means a fixed place of business through which the business of a person is wholly or partly carried on, and includes the following:

- "(a) a place of management, branch, office, factory, warehouse, or workshop other than a liaison office (being an office that has representation of a person's business as its sole activity); and
- "(b) a mine site, oil or gas well, quarry, or other place of exploration for, or extraction of, natural resources, including a boat or ship that provides a base for the exploration or extraction of natural resources; and
- "(c) a building site, or a construction, assembly or installation project, or supervisory activities connected with such a site or project, but only if the site, project, or activities continue for more than 6 months; and
- "(d) the furnishing of services by the person, including consultancy services, through employees or other personnel engaged by the person for such a purpose, but only if activities of that nature continue for the same or a connected project for a period or periods aggregating more than 6 months in any 12-month period; and
- "(e) a person (other than an agent of independent status) acting on behalf of another person (the **principal**), if the first-mentioned person—
  - "(i) has and habitually exercises an authority to conclude contracts on behalf of the principal; or
  - "(ii) habitually maintains a stock of goods from which the person regularly delivers goods on behalf of the principal

"prospecting information has the meaning given by section 143A

"Seabed Minerals Act means the Seabed Minerals Act 2009

"title has the meaning given by section 7(1) of the Seabed Minerals Act

"underlying ownership, in relation to an entity, means an interest in the entity held directly, or indirectly through an interposed entity or entities, by an individual or by an entity not ultimately owned by individuals".

#### 6 Section 11 amended

- (1) Section 11(2) is amended by omitting "and the whole of the income derived from the business or jointly shall be deemed to be that of the husband".
- (2) Section 11 is amended by adding the following subsections:

- "(3) Instead, the income derived from the business or jointly must be apportioned according to the amount in fact earned by each party.
- "(4) If a husband and wife carrying on business together or deriving income jointly do not apportion the income in accordance with subsection (3), or the Collector considers that the apportionment is not appropriate, the Collector may, in his or her complete discretion, apportion the income between the husband and wife in any manner that he or she thinks fit, having regard to all the circumstances of the business or joint enterprise concerned."

#### 7 Section 42 amended

Section 42(1)(p) is amended by inserting ", except income derived under section 40 of that Act (and commonly known as an old age pension)" after "1989".

## 8 Section 43 repealed

Section 43 is repealed.

## 9 Section 44 substituted

Section 44 is repealed and the following section substituted:

## "44 Standard deduction for individuals

- "(1) In calculating the taxable income for any income year of a person who is a natural person (not merely acting as a trustee), a deduction must be allowed, in addition to any other deduction allowed under this Act, as follows:
  - "(a) for a person who is resident in the Cook Islands, a deduction of—
    - "(i) the person's taxable income for that year; or
    - "(ii) \$11,000 of the person's taxable income if the person's taxable income for that year is more than \$11,000:
  - "(b) for a person who is not a resident in the Cook Islands, a deduction of the amount calculated as follows:

$$a \times \frac{b}{365}$$

where--

- a is the person's taxable income for that year, or \$11,000 of the person's taxable income if the person's taxable income for that year is more than \$11,000
- **b** is the number of days the person is present in the Cook Islands during that year:
- "(c) for a person who permanently leaves or permanently arrives in the Cook Islands, a deduction of the amount calculated in accordance with the formula set out in paragraph (b).
- "(2) In this section, taxable income, in relation to a person, does not include:

- "(a) a dividend received by the person from any company where the company has elected to deduct the dividend under section 59(k):
- "(b) income derived by the person as a beneficiary under a trust."

#### 10 Section 46 amended

Section 46(1)(e) is amended by inserting ", including income derived from renting, otherwise issuing, or exhibiting or causing to be exhibited films or trailers of films" after "any property".

## 11 New section 56A inserted

The following section is inserted after section 56:

## "56A Transfer pricing

- "(1) Subject to subsection (2), the Collector may, in respect of any transaction that is not an arm's length transaction, distribute, apportion, or allocate income, gain, deductions, or tax credits between the parties to the transaction as is necessary to reflect the tax position that would have been realised in an arm's length transaction.
- "(2) If a party to a transaction to which subsection (1) applies is located in, and subject to tax in, the Cook Islands, and another party to the transaction is located outside the Cook Islands, any distribution, apportionment, or allocation of income, gain, deductions, or tax credits must be made in accordance with regulations made under this Act.
- "(3) The allocation of income and deductions to a permanent establishment in the Cook Islands of a non-resident person or a permanent establishment outside the Cook Islands of a resident person must be made in accordance with regulations made under this Act."

## 12 Section 57 amended

Section 57 is amended by adding the following subsections as subsections (2) and (3):

- "(2) Subsection (3) applies if a taxpayer is required to deduct tax from a payment under Part VII or IX (the **payment**) and the taxpayer is allowed a deduction under this Act from the total income derived by the taxpayer for making the payment.
- "(3) The deduction by the taxpayer must not be made, and is not allowable as a deduction, until the payment has been paid to the Collector."

## 13 New section 71A inserted

(1) The following section is inserted after section 71:

## "71A Thin capitalisation

- "(1) Subject to subsection (2), if a foreign-controlled resident company, other than a bank, has a debt-to-equity ratio in excess of 1.5 to 1 at any time during an income year, a deduction is disallowed for the interest paid by the company during that year on that part of the debt that exceeds the 1.5 to 1 ratio for the period when the ratio was exceeded.
- "(2) If the debt-to-equity ratio of a foreign-controlled resident company exceeds 1.5 to 1 for an income year, subsection (1) does not apply if, at all times, during the year, the amount of the debt of the company does not exceed the arm's length debt amount.

"(3) In this section,—

"arm's length debt amount, in relation to a foreign-controlled resident company, means the amount of debt that a bank that is not an associate of the company would be prepared to lend to the company having regard to all the circumstances of the company

"debt, in relation to a foreign-controlled resident company, means the greatest amount, at any time during an income year, of the debt obligations of the company on which interest is payable as determined according to International Financial Reporting Standards

"debt obligation means an obligation to make a repayment of money to another person, including an obligation arising under a promissory note, bill of exchange, or bond, but not including accounts payable or an obligation to make a repayment of money in respect of which no interest is payable

"equity, in relation to a foreign-controlled resident company, means the greatest amount, at any time during an income year, of the equity of the company as determined according to International Financial Reporting Standards and includes an obligation to make a repayment of money in respect of which no interest is payable

"foreign-controlled resident company means a resident company in which 50% or more of the shares in the company are held, directly or indirectly, by a non-resident company either alone or together with an associate or associates

"International Financial Reporting Standards means the most recent International Financial Reporting Standards issued by the International Accounting Standards Board or any successor body taking over the role of issuing International Financial Reporting Standards.

- "(4) For the purposes of this section, two persons are **associates** of each other if—
  - "(a) one person acts or may act in accordance with the directions, requests, suggestions, or wishes of the other person; or
  - "(b) both persons act or may act in accordance with the directions, requests, suggestions, or wishes of a third person."

## 14 Section 75 substituted

Section 75 is repealed and the following section substituted:

## "75 Taxable income from ships and aircraft owned by non-residents

- "(1) For the purposes of this Part, 5% of the gross amount paid or payable to the owner of a ship for the carriage of merchandise, goods. livestock, mail, or passengers by the ship to outside of the Cook Islands is deemed to be taxable income derived by the owner from the Cook Islands, irrespective of whether—
  - "(a) the amount is payable in or outside the Cook Islands; or
  - "(b) the ship calls at 1 or more other ports in the Cook Islands before finally leaving.
- "(2) Subsection (1)—
  - "(a) overrides any other provision of this Act and no other tax is assessable on the income earned from the carriage concerned; but

- "(b) applies only if the owner of the ship is not a resident of the Cook Islands.
- "(3) For the purposes of this Part, the amount paid or payable to the owner of an aircraft who is not a resident of the Cook Islands for the carriage of merchandise, goods, livestock, mail, or passengers by the aircraft to outside of the Cook Islands must be included in the total income derived by the owner from the Cook Islands, irrespective of whether—
  - "(a) the amount is payable in or outside the Cook Islands; or
  - "(b) the aircraft calls at 1 or more other airports in the Cook Islands before finally leaving.
- "(4) Subsection (3) applies unless an Order in Council made under subsection (5) provides otherwise.
- "(5) The Queen's Representative may, by Order in Council, do either or both of the following:
  - "(a) exempt 1 or more persons specified in the order from the application of subsection (3), as from a date specified in the order:
  - "(b) vary the application of subsection (3) for 1 or more persons specified in the order by requiring only income from certain routes of carriage or types of carriage to be included in the total income of the persons, as from a date specified in the order.
- "(6) In this section, **owner**, in relation to a ship or aircraft, means the person to whom the ship or aircraft belongs or to whom the ship or aircraft is chartered."

## 15 Heading before section 76 and section 76 repealed

- (1) The heading "Non-resident film renters" before section 76 is repealed.
- (2) Section 76 is repealed.

## 16 Section 82 amended

Section 82(1) is repealed and the following subsection substituted:

- "(1) For the purposes of this Part, a natural person is deemed to be resident in the Cook Islands if—
  - "(a) the person's home is in the Cook Islands; and
  - "(b) the person is personally present in the Cook Islands for more than 183 days in a 12-month period."

## 17 Section 83 amended

Section 83(1) is amended by inserting the following paragraphs after paragraph (1):

- "(la) an amount derived on disposal of a mineral extracted in the Cook Islands;
- "(lb) a natural resource amount if it relates to the taking of minerals or a living or non-living resource from the Cook Islands;
- "(lc) an amount-
  - "(i) derived on disposal of immovable property, or an interest in immovable property, in the Cook Islands; or
  - "(ii) derived on disposal of an interest in an entity, if the interest derives 20% or more of its value, directly or

- indirectly, from immovable property in the Cook Islands; or
- "(iii) an amount included in assessable income under section 143D(5) or (6), 143F(1), (2)(a), or (4), or 143G(3);".

#### 18 Section 84 amended

Section 84 is amended by inserting ", or of extraction and processing," after "manufacture" in the second place where it occurs.

#### 19 Section 86 amended

- (1) Section 86(1) is amended by inserting "(contracting state)" after "outside the Cook Islands".
- (2) Section 86(5) is amended by omitting "Government with which the agreements are made" and substituting "contracting state".
- (3) Section 86 is amended by adding the following subsections:
  - "(6) Subject to subsection (7), when an agreement made under this section provides that income derived from the Cook Islands is exempt or excluded from Cook Islands tax or the application of the agreement results in a reduction in the rate of Cook Islands tax, the benefit of that exemption, exclusion, or reduction is not available to any entity that, for the purposes of the agreement, is a resident of the contracting state when 50% or more of the underlying ownership of that entity is held by an individual or individuals who are not residents of the contracting state for the purposes of the agreement.
  - "(7) Subsection (6) does not apply if the resident of the contracting state is a company listed on a stock exchange in that contracting state."

## 20 Heading to Part VII amended

The heading to Part VII is amended by inserting ", NATURAL RESOURCE AMOUNTS," after "INTEREST".

#### 21 Section 98 amended

The definition of **withholding income** in section 98 is repealed and the following definition substituted:

#### "withholding income-

- "(a) means interest, dividends, natural resource amounts, or royalties that are derived from the Cook Islands and paid to a person who is not resident in the Cook Islands; but
- "(b) does not include any income exempt from income tax under this Act."

#### 22 Section 100 amended

- (1) Section 100 is amended by adding the following subsection:
  - "(4) Withholding tax paid under this section is the final tax in respect of the income for which it is paid and that income must not be included as assessable income of the person for any other purpose of this Act."
- (2) Section 100 is amended by adding the following subsection:
  - "(5) Despite subsection (1), the amount of the withholding tax is 30% if the withholding income is interest earned on an account with a banking

company and the taxpayer concerned has not provided the banking company with the taxpayer's taxpayer identification number (RMD number)."

## 23 Section 105 repealed

Section 105 is repealed.

#### 24 New Part 8A inserted

The following Part is inserted after Part VIII—

## "Part 8A Seabed mining

## "143A Interpretation

"(1) In this Part, unless the context otherwise requires,—

"commencement date, in relation to a contractor, means the start of the first income year of the contractor to which this part applies

"commencement of commercial production means the first day of the first period of 30 consecutive days during which the average level of production on the 25 highest production days in the 30-day period reaches a production level as determined by the Collector with the advice of the Seabed Minerals Commissioner

"contractor means a person issued with a title

"development expenditure means capital expenditure incurred in undertaking recovery operations authorised under a mining licence (other than expenditure incurred to acquire plant, machinery, equipment, or other property depreciated under this Act) and includes expenditure incurred in acquiring—

- "(a) an interest in a title other than an interest referred to in paragraph (a) of the definition of **exploration expenditure**; or
- "(b) information relating to mining operations other than information referred to in paragraph (b) of the definition of exploration expenditure

"environmental fund means a fund or account required to be established under Chapter 8 of the Seabed Minerals Act in relation to a title to provide for the future payment of remedial work to the title area and is managed jointly by the contractor and the Seabed Minerals Authority

"exploration expenditure means expenditure incurred in undertaking operations authorised under a prospecting permit, exploration licence, or retention lease (other than expenditure incurred to acquire plant, machinery, equipment, or other property depreciated under the Act), including expenditure incurred in acquiring—

- "(a) a prospecting permit, exploration licence, or retention lease from the Government or under a farm-out agreement; or
- "(b) prospecting information from the Government or under a farmout agreement

"farm-out agreement means an agreement to which section 143G applies

"mining information means information associated with recovery operations

- "mining operations means prospecting, exploration, or recovery operations, or operations undertaken under a retention lease
- "person includes an entity
- "prospecting information means information associated with prospecting or exploration operations, or operations associated with a retention lease
- **"Seabed Minerals Authority** means the Cook Islands Seabed Minerals Authority established by section 16 of the Seabed Minerals Act
- "Seabed Minerals Commissioner means the Seabed Minerals Commissioner appointed under section 24 of the Seabed Minerals Act "subcontractor means a person supplying services to a contractor in

respect of mining operations undertaken by the contractor, other than a person supplying services as an employee.

- "(2) Unless the context otherwise requires, any term that is used but not defined in this Part, but is defined in the Seabed Minerals Act has the meaning given to it by the Seabed Minerals Act.
  - "Application of Income Tax to Seabed Mining Operations

#### "143B Taxation of contractors and subcontractors

- "(1) Contractors and subcontractors are subject to tax in accordance with this Act but subject to the modifications in this Part.
- "(2) If there is any inconsistency in the taxation of a contractor or subcontractor as between this Part and the other Parts of this Act, this Part prevails.
- "(3) The rate of income tax applicable to a contractor is—
  - "(a) for a company resident in the Cook Islands, 20%; and
  - "(b) for a company that is not a resident of the Cook Islands, 28%.

## "143C Exploration and development expenditure

- "(1) A contractor is allowed a deduction for exploration expenditure incurred by the contractor in relation to a title area in the income year in which the expenditure is incurred.
- "(2) Subject to subsection (3), a contractor is allowed a depreciation deduction under this Act on a straight-line basis for development expenditure incurred by the contractor in relation to a title area on the basis that the useful life of the expenditure is the lesser of—
  - "(a) the expected life of the recovery operations in the title area to which the development expenditure relates; and
  - "(b) 10 years.
- "(3) If development expenditure is incurred by a contractor before commencement of commercial production, subsection (2) applies on the basis that the expenditure was incurred at the time of commencement of commercial production.

## "143D Contributions to environmental fund

"(1) A contribution made by a contractor to an environmental fund under the terms of a title granted to the contractor is allowed as a deduction in the income year in which the contribution was made.

- "(2) Subject to subsection (3), expenditure incurred by a contractor in carrying out remedial work as directed by the Seabed Minerals Authority in respect of a title granted to the contractor is allowed as a deduction in the income year in which the expenditure is incurred.
- "(3) A deduction is not allowed under subsection (2) to the extent that the remedial work is paid for, directly or indirectly, from money made available out of the contractor's environmental fund for the title in respect of which the remedial work is undertaken.
- "(4) An amount accumulated in an environmental fund or withdrawn from an environmental fund to pay for remedial work as directed by the Seabed Minerals Authority is exempt income.
- "(5) Any amount withdrawn from an environmental fund and returned to the contractor is included in assessable income of the contractor for the income year in which the amount was withdrawn and returned to the contractor.
- "(6) Any surplus in an environmental fund of a contractor at the time of completion of all mining operations to which the fund relates is included in the assessable income of the contractor for the income year in which the operations are completed.

## "143E Ring-fencing of mining operations

- "(1) A deduction for expenditures or losses incurred, wholly or partly, by a contractor in undertaking mining operations in a title area during an income year is allowed only against the assessable income derived by the contractor from such operations in the title area during the year.
- "(2) If the total deductions of a contractor in respect of mining operations undertaken by the contractor in a title area during an income year exceed the total assessable income derived from such operations in the area for the year, the excess is carried forward and allowed as a deduction against the assessable income of the contractor from mining operations in the title area in the next following income year of the contractor.
- "(3) An amount that is not deducted under subsection (2) is carried forward to the next following income year of the contractor and allowed as a deduction in accordance with subsection (2) in that year and so on until the amount has been fully deducted or all mining operations in the title area cease.
- "(4) If a contractor has an excess carried forward under subsection (2) for more than one income year, the excess of the earliest period is allowed as a deduction first.
- "(5) If a contractor has ceased mining operations in a title area and the contractor has a loss under subsection (2) in relation to the title area, the contractor may elect, by notice in writing to the Collector, to treat the loss as a loss under subsection (2) in relation to another title area in which the contractor undertakes mining operations if the area covered by the second-mentioned title area falls wholly within the area covered by the first-mentioned title area.
- "(6) If—
  - "(a) a contractor has ceased mining operations in a title area; and

- "(b) the contractor has a loss under subsection (2) in relation to the title area; and
- "(c) subsection (5) does not apply to the contractor, the contractor may elect, by notice in writing to the Collector, to treat the loss as a loss under subsection (2) in relation to mining operations undertaken by the contractor in another title area.

## "143F Disposal of a title or information

- "(1) Subject to section 143G, if a contractor disposes of an interest in a title the cost of which was deducted under section 143C(1), or otherwise recovers or recoups an amount deducted under section 143C(1), the consideration for the disposal, or the amount recovered or recouped, is included in the assessable income of the contractor for the income year in which the disposal occurs, or the amount is recovered or recouped.
- "(2) Subject to section 143G, if, during an income year, a contractor disposes of a title or information the cost of which was deducted under section 143C(2), no deduction is allowed for the cost of the title or information for that year and—
  - "(a) if the consideration for the disposal exceeds the written down value of the title or information at the time of disposal, the amount of the excess is included in the assessable income of the contractor for the income year in which the disposal occurred; or
  - "(b) if the written down value of the title or information at the time of disposal exceeds the consideration for the disposal, the contractor is allowed a deduction for the amount of the excess in the income year in which the disposal occurred.
- "(3) In this section, written down value, in relation to a title or mining information of a contractor, means the acquisition cost of the title or information reduced by the depreciation deductions allowed to the contractor in respect of the title or information under section 143C(2).
- "(4) Except when subsection (2) applies, if a contractor recovers or recoups an amount deducted as development expenditure under section 143C(2), the amount recovered or recouped is included in the assessable income of the contractor in the income year in which the amount is recovered or recouped.

### "143G Farm-out agreements

- "(1) This section applies if the following conditions are satisfied:
  - "(a) a contractor has entered into an agreement with a person (the **transferee**) for the transfer of an interest in a title; and
  - "(b) the consideration given by the transferee for the interest in the title wholly or partly includes the transferee undertaking some or all of the contractor's work commitments under the title.
- "(2) If this section applies, and the transfer of the interest in the title occurs at the time the agreement is entered into, the consideration received by the contractor for the interest does not include the value of any work undertaken by the transferee on behalf of the contractor.

- "(3) If this section applies and the transfer of the title is deferred until the transferee completes some or all of the work commitments of the contractor under the title—
  - "(a) any amount in money payable under the agreement before the transfer of the title is included in the assessable income of the contractor in the income year in which the amount is payable; and
  - "(b) the value of any work undertaken by the transferee on behalf of the contractor is not included in—
    - "(i) the consideration received by the contractor for the transfer of the title; or
    - "(ii) the assessable income of the contractor.
- "(4) If a title referred to in subsection (3) is subsequently transferred, the consideration received by the contractor does not include any amount included in assessable income under subsection (3).

## "143H Disposal of interest in an entity holding a title

- "(1) Subject to subsection (2), the assessable income of a person for an income year includes the net gain arising on disposal of an interest in an entity, if the interest derives 20% or more of its value, directly or indirectly, from immovable property in the Cook Islands.
- "(2) The amount of the gain included in assessable income under subsection (1) is—
  - "(a) if the interest derives more than 50% of its value, directly or indirectly, from immovable property in the Cook Islands, the full amount of the gain; or
  - "(b) for any other case, the amount calculated according to the following formula:

$$a \times \frac{b}{c}$$

#### where--

- a is the amount of the gain; and
- b is the value of the interest derived, directly or indirectly, from immovable property in the Cook Islands; and
- c is the total value of the interest.
- "(3) If there is a 10% or more change in the underlying ownership of a contractor, the contractor must immediately notify the Collector, in writing, of the change.
- "(4) If the person disposing of the interest to which the notice under subsection (3) relates is a non-resident person, the contractor is liable, as agent of the non-resident person, for any income tax payable by the non-resident person in respect of the disposal.

#### "1431 Withholding tax

"(1) Subject to subsection (2), a non-resident subcontractor who derives a fee for the provision of services (services fee) to a contractor in respect

- of mining operations in the Cook Islands is liable to pay withholding tax at the rate of 15% on the gross amount of the services fee.
- "(2) Subsection (1) does not apply if the services giving rise to the fee are rendered by the subcontractor through a permanent establishment in the Cook Islands.
- "(3) A services fee to which subsection (2) applies is derived from the Cook Islands for the purposes of section 83 and is subject to income tax under section 39.
- "(4) A contractor paying a services fee to a subcontractor that is subject to tax under subsection (1) must withhold tax from the gross amount paid at the rate specified in subsection (1).
- "(5) A contractor required to withhold tax under subsection (4) from a services fee paid by the contractor to a subcontractor must withhold the tax at the earlier of—
  - "(a) the time the fee is credited to the account of the non-resident subcontractor; or
  - "(b) the time the fee is actually paid.
- "(6) Tax withheld by a contractor under subsection (4) must be paid to the Collector by the 20th day after the end of the month in which the contractor was required to withhold the tax.
- "(7) Withholding tax imposed under subsection (1) is a final tax on the services fee and the fee is not included in the assessable income of the subcontractor.
- "(8) Sections 103(2) and (3), 104, 107, 108, and 109 apply to tax imposed under subsection (1) on the basis that the services fee is withholding income and the tax is withholding tax.
- "(9) In this section, non-resident subcontractor means,—
  - "(a) for an individual or company, the individual or company is not a resident under section 82; or
  - "(b) for any other person, the person is formed, organised, or settled outside the Cook Islands.

## "Additional Profits Tax

## "143J Imposition of additional profits tax

- "(1) A contractor that has a positive cash balance in relation to a title area for an income year is liable to pay additional profits tax for that year.
- "(2) The additional profits tax payable in relation to a title area for an income year is 25% of the positive cash balance of the contractor for the year.
- "(3) The additional profits tax payable by a contractor for an income year is in addition to the income tax imposed on the taxable income of the contractor for the year.
- "(4) If a contractor has made an election under section 143E(5) or (6), the title areas to which the election relates are treated as a single title area for the purposes of the additional profits tax.

#### "143K Cash balance

"(1) If a contractor has taxable income for a title area for an income year, the cash balance of the contractor for the title area for the year is the

taxable income of the contractor for the title area for the year subject to the following adjustments:

- "(a) the following amounts are deducted from the taxable income of the contractor:
  - "(i) the total capital expenditure incurred by the contractor for the year in acquiring plant, machinery, equipment, or other property depreciated under the Act to the extent that the property is used to derive amounts included in assessable income in relation to the title area; and
  - "(ii) the total development expenditure to the extent incurred by the contractor for the year to derive amounts included in assessable income in relation to the title area; and
  - "(iii) the income tax paid or payable by the contractor on the taxable income for the year in relation to the title area; and
  - "(iv) the adjusted negative cash balance brought forward from the previous income year as determined under subsection (3); and
- "(b) the following amounts are added to the taxable income of the contractor:
  - "(i) the total deduction allowed to the contractor for depreciation of plant, machinery, equipment, or other property for the year in relation to the title area; and
  - "(ii) the total deduction allowed to the contractor for depreciation of development expenditure for the year in relation to the title area; and
  - "(iii) the total deduction allowed for interest and other financial charges incurred by the contractor for the year in relation to the title area; and
  - "(iv) the total deduction allowed to the contractor in relation to derivative financial instruments or foreign currency hedges for the year in relation to the title area; and
  - "(v) any excess carried forward under section 143E for the income year in relation to the title area.
- "(2) If a contractor has a loss for a title area for an income year, the cash balance of the contractor for the title area for the year is the amount of the loss subject to the following adjustments:
  - "(a) the loss is increased by the amounts specified in subsection (1)(a); and
  - "(b) the loss is reduced by the amounts specified in subsection (1)(b).
- "(3) If the cash balance for the previous income year is negative, the amount deducted under subsection (1)(a)(iv) is the negative cash balance for the previous income year increased by 120%.
- "(4) If the cash balance of a contractor for a title area for an income year is positive, the cash balance for that year is treated as zero for the purposes of computing the cash balance of the contractor for the title area for the next following income year.
- "(5) If a contractor commenced mining operations in a title area before the commencement date, the cash balance of the contractor for the first

income year of the contractor commencing on or after that date is calculated on the basis that this Part applied from the commencement of the mining operations.

## "143L Procedure relating to additional profits tax

- "(1) A contractor liable for additional profits tax must furnish an additional profits tax return for an income year by the same date as the income tax return is due for that year.
- "(2) An additional profits tax return for an income year must be furnished in the prescribed form and manner.
- "(3) The additional profits tax payable by a contractor for an income year is due and payable on the same date as the income tax is due and payable by the contractor for that year.
- "(4) A contractor must keep such accounts, documents, and records as enable the computation of the additional profits tax payable by the contractor for an income year.
- "(5) Subject to section 143M, this Act applies to additional profits tax as if it is income tax, with the necessary changes made, in relation to the following:
  - "(a) the assessment and collection of additional profits tax and penal tax imposed in respect of an additional profits tax liability, including the keeping of records and investigations:
  - "(b) appeals relating to a liability for additional profits tax or to penal tax imposed in respect of an additional profits tax liability:
  - "(c) the application for a refund of additional profits tax overpaid:
  - "(d) offences and penal tax.

## "143M Provisional tax instalments of additional profits tax

- "(1) A contractor liable for additional profits tax for an income year must pay the tax in 2 instalments.
- "(2) Instalments of additional profits tax for an income year are due and payable at the same time as instalments of provisional tax payable by the person for the year are due.
- "(3) The amount of each instalment is 50% of the additional profits tax estimated by the contractor to be payable for the year.
- "(4) The provisions in this Act relating to the furnishing and revision of, and amendment to, an estimate of income tax payable for the purposes of paying provisional tax and to the liability for additional tax for underestimates apply, with the necessary changes made, to estimates of additional profits tax payable."

## 25 Section 153 amended

- (1) The heading to section 153 is amended by omitting "reduce" and substituting "change".
- (2) Section 153(1) is amended by inserting "or increase" after "reduce".
- (3) Section 153(1) is amended by omitting "special".

#### 26 Section 155 amended

- (1) Section 155(1) is amended by omitting "who makes tax deductions from source deduction payments made to employees".
- (2) Section 155(1)(a) is repealed and the following paragraph substituted:
  - "(a) not later than the 20th day after the end of each month—
    - "(i) deliver to the Collector a monthly remittance certificate signed by the employer, being a certificate in the form authorised by the Collector and showing the total amount of all source deduction payments made by the employer to employees during the month and the total amount of all tax deductions (if any) made from those payments; and
    - "(ii) pay to the Collector the amount of tax deductions from source deduction payments (if any) made by the employer during the month;".
- (3) Section 155(1)(b) is amended by inserting "(if any)" after "deductions".
- (4) Section 155(1)(c) is amended by inserting "(if any)" after "deductions".
- (5) Section 155(1)(d) is amended by inserting "(if any)" after "deductions".
- (6) Section 155(1)(e) is amended by inserting "(if any)" after "deductions" in each place it occurs.

#### 27 Section 169 amended

- (1) Section 169(1) is amended by omitting "in addition to any other penalty to which the person may be liable, to a penalty equal to 5 per cent of the amount in respect of which default has been made and, for each complete month during which the default continues, a further 1% of that amount" and substituting "as well as any other additional tax to which the person may be liable, to an additional tax equal to 5% of the amount in respect of which default has been made and a further 1% per month calculated and compounded on the amount from time to time outstanding, for each complete month during which that amount remains unpaid".
- (2) Section 169(3) is amended by omitting "A penalty" and substituting "An additional tax".
- (3) Section 169(4) is amended by omitting "penalty" in both places it occurs and substituting "additional tax" in each place.
- (4) Section 169 is amended by adding the following subsection:
  - "(5) For the purposes of subsection (1), the **amount from time to time outstanding**, in relation to a complete month, means the sum of any of the following that is outstanding at the end of that month:
    - "(a) the 5% additional tax on the amount for which default was made; and
    - "(b) any previous monthly compounded charges."

## 28 Section 173 amended

Section 173(3) is amended by deleting "\$1,000" and substituting "\$2,000".

#### 29 Section 176 amended

(1) Section 176(b) is repealed and the following paragraphs substituted:

- "(b) the taxpayer is entitled to have a loss carried forward; or
- "(c) the taxpayer is entitled to have a loss carried forward, but the amount of the entitlement has increased or decreased from the preceding year; or
- "(d) the entitlement itself has changed from the preceding year".

## 30 Section 205 amended

Section 205(2) is repealed.

## 31 Section 206 amended

Section 206 is amended by inserting the following subsection after subsection (1):

"(1A) A person who commits an offence against subsection (1)(b) is liable on conviction to imprisonment for a term not exceeding 2 years or a fine not exceeding \$100,000, or both."

## 32 Section 217 amended

- (1) Section 217(1) is amended by omitting "Subject to subsection (2) every" and substituting "Every".
- (2) Section 217(2) is repealed and the following subsection substituted:
  - "(2) Despite subsection (1), a person is not required to retain any records in respect of which the Collector has notified the person, in writing, that retention is not required."

#### 33 Section 218 substituted

Section 218 is repealed and the following section substituted:

## "218 Taxpayer identification number (RMD number)

For the purposes of this Act, each taxpayer must have an identification number, known as an RMD number, as allocated by the Collector."

## 34 Section 219 amended

Section 219(1) is amended by inserting "the Foundations Act 2012, the Captive Insurance Act 2013," after "International Trusts Act 1984,".

#### 35 Section 223 amended

Section 223(1) is amended by omitting "sections 219 to 222" and substituting "any of sections 219 to 222 and 224".

#### 36 Schedules 1, 2, and 2A substituted

The First and Second Schedules are repealed and Schedules 1, 2, and 2A set out in the Schedule to this Act substituted.

#### 37 Consequential amendments

- (1) The definition of **basic rates** in section 2 is amended by omitting "the First Schedule" and substituting "Schedule 1".
- (2) The definition of **basic tax deductions** in section 2 is amended by omitting "the Second Schedule" and substituting "Schedule 2".
- (3) Section 19 is amended by omitting "the First Schedule" in each place it occurs and substituting "Schedule 1" in each case.

- (4) Section 40 is amended by omitting "the First Schedule" and substituting "Schedule 1".
- (5) Section 45(2)(b)(i) is repealed.
- (6) Section 74(2) is amended by omitting "the First Schedule" and substituting "Schedule 1".
- (7) Section 77(1) is amended by omitting "clause 5 of Part A of the First Schedule" and substituting "clause 4 of Schedule 1".
- (8) Section 140(1) is amended by omitting "the First Schedule" and substituting "Schedule 1".
- (9) Section 145 is amended by omitting "the Second Schedule" and substituting "Schedule 2".
- (10) Section 152(2)(b)(i) is amended by omitting "in clause (2)(a) of the Second Schedule" and substituting "clause 2 of Schedule 2".
- (11) Section 152(2)(b)(ii) is amended by omitting "in clause (2)(b) and (c) of the Second Schedule" and substituting "clause 2 of Schedule 2".

# Schedule Schedules 1, 2, and 2A substituted

ss 2, 19, 40, 74, 77, 140

# Schedule 1 Basic rates of income tax

#### 1 Overseas insurance companies

For the purposes of section 40, the basic rate for each taxpayer that is an overseas insurance company is 3 cents for each dollar of taxable income.

## 2 Other companies

For the purposes of section 40, the basic rate for each taxpayer that is a company (other than an overseas insurance company) is—

- (a) for a company deemed under section 82 to be resident in the Cook Islands, 20 cents for each dollar of taxable income:
- (b) for a company not deemed under section 82 to be resident in the Cook Islands, 28 cents for each dollar of taxable income.

## 3 Natural persons

For the purposes of section 40, the basic rate for each taxpayer who is an individual natural person (not merely acting as a trustee) is the amount set out in the following table:

Taxable income	Basic rate for each dollar of taxable income
\$19,000 or less	18.5 cents
\$19,001 to \$69,000	27.5 cents
More than \$69,000	30 cents

#### 4 Other taxpayers

For the purposes of section 40, the basic rate for any other taxpayer for each income year is 30 cents for each dollar of taxable income.

## 5 Basic rates for income years before 2014 income tax year

- (1) This clause applies despite clauses 1 to 4.
- (2) For the purposes of section 40, the basic rate for each taxpayer for any income year before the 2014 income year must be calculated in accordance with the First and Second Schedules of this Act as those Schedules read immediately before the commencement of the Income Tax Amendment Act 2013.
- (3) Nothing in subclause (2) limits or affects the application of the Acts Interpretation Act 1924.

ss 2, 145

# Schedule 2 Basic tax deductions for salary or wages

## 1 Interpretation

(1) In this Schedule,—

**primary income** means the sum of the following incomes of a person in an income year:

- (a) investment income (if any) for the income year; and
- (b) commercial and residential rental income (if any) for the income year; and
- (c) majority income for the income year

**secondary income** means the sum of all incomes of a person in an income year excluding his or her primary income

total income means the sum of the primary and secondary incomes of a person in an income year, whether an actual or estimated amount.

- (2) For the purposes of subclause (1), majority income means—
  - (a) a person's largest source of non-investment income in an income year, if the amount is more than 50% of the person's total non-investment income; or
  - (b) if the person's largest source of non-investment income in an income year is 50% or less of the person's total non-investment income, a person's income from all non-investment income other than that largest source.
- (3) For the purposes of subclause (2), **non-investment income**, in an income year, means a person's income from a source other than investment income and rental income.

## 2 Payments for pay periods of weekly duration

- (1) From each payment of salary or wages where the payment is for a weekly pay period, the basic tax deduction—
  - (a) for primary income, is the amount set out in Schedule 2A that corresponds to the weekly income amount:
  - (b) for secondary income, is—
    - (i) 18.5% of the amount set out in Schedule 2A that corresponds to the weekly income amount, if the employee's total income is \$30,000 or less for the income year; or
    - (ii) 27.5% of the amount set out in Schedule 2A that corresponds to the weekly income amount, if the employee's total income is more than \$30,000 but less than \$80,000; or
    - (iii) 30%, if the employee's total income is more than \$80,000.
- (2) Subclause (1)(b) applies unless the Collector otherwise determines under section 153.

## 3 Payments for pay periods of more than weekly duration

From each payment of salary or wages where the payment is for a pay period that is more than one week, the basic tax deduction is the amount determined in the following manner:

- Step 1: Calculate the part of the payment that is equivalent to one week. For this purpose, overtime pay included in the payment (if any) and the balance of the payment must be treated as accruing at a uniform daily rate throughout the pay period.
- Step 2: Calculate the basic tax deduction for the notional weekly amount in accordance with clause 2 and the amounts set out in Schedule 2A.
- Step 3: Multiply the amount calculated under Step 2 by the total payment for the pay period then divide that amount by the payment equivalent to one week.

#### 4 Payments for other cases

From each payment of salary or wages where neither clause 1 nor 2 applies, the basic tax deduction is, in respect of so much of the payment as is for the services of the employee during any week ending with a Saturday (calculated in accordance with section 150, if applicable), the amount that would be made under clause 1 and Schedule 2A if the payment or the part payment, as the case may be, were for a weekly pay period ending with that Saturday.

## 5 Payments for employees with "no declaration" tax code

- (1) From each payment of salary or wages to an employee to whom a "no declaration" tax code applies under section 149, the basic tax deduction is 30 cents for every dollar or part of a dollar of payment.
- (2) Subclause (1) applies regardless of whether the deduction is for primary income or secondary income.

#### 6 Extra emoluments

From each payment of an extra emolument, the basic tax deduction is 30 cents for every dollar or part of a dollar of payment.

Schedule 2A
PAYE Schedule from 1 January 2014

Schedule 2

No tax on weekly income below: \$212

		Тах	32.46	32.65	32.83	33.02	33.20	33.39	33.57	33.76	33.94	34.13	34.31	34.50	34.68	34.87	35.05	35.24	35.42	35.61	35.79	35.98	36.16	36.35	36.53	36.72	36.90
Weekly	Income	<del>99</del>	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411
		Tax	27.84	28.02	28.21	28.39	28.58	28.76	28.95	29.13	29.32	29.50	29.69	29.87	30.06	30.24	30.43	30.61	30.80	30.98	31.17	31.35	31.54	31.72	31.91	32.09	32.28
Weekly	Income	€9	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386
		Тах	23.21	23.40	23.58	23.77	23.95	24.14	24.32	24.51	24.69	24.88	25.06	25.25	25.43	25.62	25.80	25.99	26.17	26.36	26.54	26.73	26.91	27.10	27.28	27.47	27.65
Weekly	Income	<del>\$</del>	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361
		Тах	18.59	18.77	18.96	19.14	19.33	19.51	19.70	19.88	20.07	20.25	20.44	20.62	20.81	20.99	21.18	21.36	21.55	21.73	21.92	22.10	22.29	22.47	22.66	22.84	23.03
Weekdy	Income	S	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336
		Тах	13.96	14.15	14.33	14.52	14.70	14.89	15.07	15.26	15.44	15.63	15.81	16.00	16.18	16.37	16.55	16.74	16.92	17.11	17.29	17.48	17.66	17.85	18.03	18.22	18.40
Weekly	Income	<del>89</del>	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311
		Tax	9.34	9.52	9.71	68.6	10.08	10.26	10.45	10.63	10.82	11.00	11.19	11.37	11.56	11.74	11.93	12.11	12.30	12.48	12.67	12.85	13.04	13.22	13.41	13.59	13.78
Weekly	Income	<b>6</b> 9	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286
		Тах	4.71	4.90	5.08	5.27	5.45	5.64	5.82	6.01	6.19	6.38	6.56	6.75	6.93	7.12	7.30	7.49	7.67	7.86	8.04	8.23	8.41	8.60	8.78	8.97	9.15
Weekly	Іпсоте	\$	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261
•		Tax	60.0	0.27	0.46	0.64	0.83	1.01	1.20	1.38	1.57	1.75	1.94	2.12	2.31	2.49	2.68	2.86	3.05	3.23	3.42	3.60	3.79	3.97	4.16	4.34	4.53
Weekly	Income	ક્ક	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236
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		Тах	174.87	175.14	75.42	75.69	175.97	176.24	76.52	176.79	177.07	177.34	177.62	(77.89	178.17	178.44	178.72	178.99	179.27	179.54	179.82	180.09	180.37	180.64	180.92	181.19	181.47	181.74	182.02	182.29	182.57	182.84	183.12	183.39	183.67	183.94	184.22	184.49	184.77
Weekly	Income	\$																				986			686	066	991	992	993	994	566	966	266	866	666	1000	1001	1002	1003
		Tax	164.69	164.97	165.24	165.52	165.79	166.07	166.34	166.62	166.89	167.17	167.44	167.72	167.99	168.27	168.54	168.82	169.09	169.37	169.64	169.92	170.19	170.47	170.74	171.02	171.29	171.57	171.84	172.12	172.39	172.67	172.94	173.22	173.49	173.77	174.04	174.32	174.59
Weekly	Income	છ	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	096	961	962	963	964	965	996
	<del></del> -	Tax	154.52	154.79	155.07	155.34	155.62	155.89	156.17	156.44	156.72	156.99	157.27	157.54	157.82	158.09	158.37	158.64	158.92	159.19	159.47	159.74	160.02	160.29	160.57	160.84	161.12	161.39	161.67	161.94	162.22	162.49	162.77	163.04	163.32	163.59	163.87	164.14	164.42
Weekly	Income	ક્ર	893	894	895	968	897	868	868	006	901	206	903	904	905	906	206	806	606	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	976	927	928	929
		Тах	144.34	144.62	144.89	145.17	145.44	145.72	145.99	146.27	146.54	146.82	147.09	147.37	147.64	147.92	148.19	148.47	148.74	149.02	149.29	149.57	149.84	150.12	150.39	150.67	150.94	151.22	151.49	151.77	152.04	152.32	152.59	152.87	153.14	153.42	153.69	153.97	154.24
Weekly	Income	ક્ક	856	857	858	859	860	861	862	863	864	865	998	298	898	698	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	688	068	891	892
		Tax	134.17	134.44	134.72	134.99	135.27	135.54	135.82	136.09	136.37	136.64	136.92	137.19	137.47	137.74	138.02	138.29	138.57	138.84	139.12	139.39	139.67	139.94	140.22	140.49	140.77	141.04	141.32	141.59	141.87	142.14	142.42	142.69	142.97	143.24	143.52	143.79	144.07
Weekly	Income	S	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855
		Tax	123.99	124.27	124.54	124.82	125.09	125.37	125.64	125.92	126.19	126.47	126.74	127.02	127.29	127.57	127.84	128.12	128.39	128.67	128.94	129.22	129.49	129.77	130.04	130.32	130.59	130.87	131.14	131.42	131.69	131.97	132.24	132.52	132.79	133.07	133.34	133.62	133.89
Weekly	Income	so.	782	783	784	785	786	787	788	789	790	791	792	793	794	795	962	797	262	799	800	801	802	803	804	805	908	807	808	608	810	811	812	813	814	815	918	817	818
		Тах	113.82	114.09	114.37	114.64	114.92	115.19	115.47	115.74	116.02	116.29	116.57	116.84	117.12	117.39	117.67	117.94	118.22	118.49	118.77	119.04	119.32	119.59	119.87	120.14	120.42	120.69	120.97	121.24	121.52	121.79	122.07	122.34	122.62	122.89	123.17	123.44	123.72
Weekly	Income	<b>69</b>	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	260	761	762	763	764	765	992	191	292	692	770	771	772	773	774	775	2776	777	778	779	780	781
		Tax	103.64	103.92	104.19	104.47	104.74	105.02	105.29	105.57	105.84	106.12	106.39	106.67	106.94	107.22	107.49	107.77	108.04	108.32	108.59	108.87	109.14	109.42	109.69	109.97	110.24	110.52	110.79	111.07	111.34	111.62	111.89	112.17	112.44	112.72	112.99	113.27	113.54
Weekly	Income	9	708	406	710	711	712	713	714	715	216	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744

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		Тах	256.27	256.54	256.82	257.09	257.37	257.64	257.92	258.19	258.47	258.74	259.02	259.29	259.57	259.84	260.12	260.39	260.67	260.94	261.22	261.49	261.77	262.04	262.32	262.59	262.87	263.14	263.42	263.69	263.97	264.24	264.52	264.79	265.07	265.34	265.62	265.89	266.17
Weekly	Income	89	1263	1264	1265	1266	1267	1268	1269	1270	1271	1272	1273	1274	1275	1276	1277	1278	1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289	1290	1291	1292	1293	1294	1295	1296	1297	1298	1299
		Tax	246.09	246.37	246.64	246.92	247.19	247.47	247.74	248.02	248.29	248.57	248.84	249.12	249.39	249.67	249.94	250.22	250.49	250.77	251.04	251.32	251.59	251.87	252.14	252.42	252.69	252.97	253.24	253.52	253.79	254.07	254.34	254.62	254.89	255.17	255.44	255.72	255.99
Weekly	Income	<b>⊗</b>	1226	1227	1228	1229	1230	1231	1232	1233	1234	1235	1236	1237	1238	1239	1240	1241	1242	1243	1244	1245	1246	1247	1248	1249	1250	1251	1252	1253	1254	1255	1256	1257	1258	1259	1260	1261	1262
		Tax	235.92	236.19	236.47	236.74	237.02	237.29	237.57	237.84	238.12	238.39	238.67	238.94	239.22	239.49	239.77	240.04	240.32	240.59	240.87	241.14	241.42	241.69	241.97	242.24	242.52	242.79	243.07	243.34	243.62	243.89	244.17	244.44	244.72	244.99	245.27	245.54	245.82
Weekly	Income	s/s	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	1224	1225
		Tax	225.74	226.02	226.29	226.57	226.84	227.12	227.39	227.67	227.94	228.22	228.49	228.77	229.04	229.32	229.59	229.87	230.14	230.42	230.69	230.97	231.24	231.52	231.79	232.07	232.34	232.62	232.89	233.17	233.44	233.72	233.99	234.27	234.54	234.82	235.09	235.37	235.64
Weekly	Income	<b>€</b> >	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188
		Tax	215.57	215.84	216.12	216.39	216.67	216.94	217.22	217.49	217.77	218.04	218.32	218.59	218.87	219.14	219.42	219.69	219.97	220.24	220.52	220.79	221.07	221.34	221.62	221.89	222.17	222.44	222.72	222.99	223.27	223.54	223.82	224.09	224.37	224.64	224.92	225.19	225.47
Weekly	Income	99	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151
		Tax	205.39	205.67	205.94	206.22	206.49	206.77	207.04	207.32	207.59	207.87	208.14	208.42	208.69	208.97	209.24	209.52	209.79	210.07	210.34	210.62	210.89	211.17	211.44	211.72	211.99	212.27	212.54	212.82	213.09	213.37	213.64	213.92	214.19	214.47	214.74	215.02	215.29
Weekly	Income	ક્ક	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114
		Тах	195.22	195.49	195.77	196.04	196.32	196.59	196.87	197.14	197.42	197.69	197.97	198.24	198.52	198.79	199.07	199.34	199.62	199.89	200.17	200.44	200.72	200.99	201.27	201.54	201.82	202.09	202.37	202.64	202.92	203.19	203.47	203.74	204.02	204.29	204.57	204.84	205.12
Weekly	Іпсоте	€9	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077
		Tax	185.04	185.32	185.59	185.87	186.14	186.42	186.69	186.97	187.24	187.52	187.79	188.07	188.34	188.62	188.89	189.17	189.44	189.72	189.99	190.27	190.54	190.82	191.09	191.37	191.64	191.92	192.19	192.47	192.74	193.02	193.29	193.57	193.84	194.12	194.39	194.67	194.94
Weekly	Income	ક્ક	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040

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		Тах	338.18	338.48	338.78	339.08	339.38	339.68	339.98	340.28	340.58	340.88	341.18	341.48	341.78	342.08	342.38	342.68	342.98	343.28	343.58	343.88	344.18	344.48	344.78	345.08	345.38	345.68	345.98	346.28	346.58	346.88	347.18	347.48	347.78	348.08	348.38	348.68	348.98
Weekly	Income	649	1559	1560	1561	1562	1563	1564	1565	1566	1567	1568	1569	1570	1571	1572	1573	1574	1575	1576	1577	1578	1579	1580	1581	1582	1583	1584	1585	1586	1587	1588	1589	1590	1591	1592	1593	1594	1595
		Тах	327.49	327.77	328.04	328.32	328.59	328.87	329.14	329.42	329.69	329.97	330.24	330.52	330.79	331.07	331.34	331.62	331.89	332.18	332.48	332.78	333.08	333.38	333.68	333.98	334.28	334.58	334.88	335.18	335.48	335.78	336.08	336.38	336.68	336.98	337.28	337.58	337.88
Weekly	Income	<del>6/</del> 3	1522	1523	1524	1525	1526	1527	1528	1529	1530	1531	1532	1533	1534	1535	1536	1537	1538	1539	1540	1541	1542	1543	1544	1545	1546	1547	1548	1549	1550	1551	1552	1553	1554	1555	1556	1557	1558
		Tax	317.32	317.59	317.87	318.14	318.42	318.69	318.97	319.24	319.52	319.79	320.07	320.34	320.62	320.89	321.17	321.44	321.72	321.99	322.27	322.54	322.82	323.09	323.37	323.64	323.92	324.19	324.47	324.74	325.02	325.29	325.57	325.84	326.12	326.39	326.67	326.94	327.22
Weekly	Income	89	1485	1486	1487	1488	1489	1490	1491	1492	1493	1494	1495	1496	1497	1498	1499	1500	1501	1502	1503	1504	1505	1506	1507	1508	1509	1510	1511	1512	1513	1514	1515	1516	1517	1518	1519	1520	1521
		Тах	307.14	307.42	307.69	307.97	308.24	308.52	308.79	309.07	309.34	309.62	309.89	310.17	310.44	310.72	310.99	311.27	311.54	311.82	312.09	312.37	312.64	312.92	313.19	313.47	313.74	314.02	314.29	314.57	314.84	315.12	315.39	315.67	315.94	316.22	316.49	316.77	317.04
Weekly	Income	<b>6</b> 9	1448	1449	1450	1451	1452	1453	1454	1455	1456	1457	1458	1459	1460	1461	1462	1463	1464	1465	1466	1467	1468	1469	1470	1471	1472	1473	1474	1475	1476	1477	1478	1479	1480	1481	1482	1483	1484
		Tax	296.97	297.24	297.52	297.79	298.07	298.34	298.62	298.89	299.17	299.44	299.72	299.99	300.27	300.54	300.82	301.09	301.37	301.64	301.92	302.19	302.47	302.74	303.02	303.29	303.57	303.84	304.12	304.39	304.67	304.94	305.22	305.49	305.77	306.04	306.32	306.59	306.87
Weekly	Income	6/3	1411	1412	1413	1414	1415	1416	1417	1418	1419	1420	1421	1422	1423	1424	1425	1426	1427	1428	1429	1430	1431	1432	1433	1434	1435	1436	1437	1438	1439	1440	1441	1442	1443	1444	1445	1446	1447
		Тах	286.79	287.07	287.34	287.62	287.89	288.17	288.44	288.72	288.99	289.27	289.54	289.82	290.09	290.37	290.64	290.92	291.19	291.47	291.74	292.02	292.29	292.57	292.84	293.12	293.39	293.67	293.94	294.22	294.49	294.77	295.04	295.32	295.59	295.87	296.14	296.42	296.69
Weekly	Income	છ	1374	1375	1376	1377	1378	1379	1380	1381	1382	1383	1384	1385	1386	1387	1388	1389	1390	1391	1392	1393	1394	1395	1396	1397	1398	1399	1400	1401	1402	1403	1404	1405	1406	1407	1408	1409	1410
	,	Tax	276.62	276.89	277.17	277.44	277.72	277.99	278.27	278.54	278.82	279.09	279.37	279.64	279.92	280.19	280.47	280.74	281.02	281.29	281.57	281.84	282.12	282.39	282.67	282.94	283.22	283.49	283.77	284.04	284.32	284.59	284.87	285.14	285.42	285.69	285.97	286.24	286.52
Weekly	Income	<b>6</b> 9	1337	1338	1339	1340	1341	1342	1343	1344	1345	1346	1347	1348	1349	1350	1351	1352	1353	1354	1355	1356	1357	1358	1359	1360	1361	1362	1363	1364	1365	1366	1367	1368	1369	1370	1371	1372	1373
		Tax	266.44	266.72	266.99	267.27	267.54	267.82	268.09	268.37	268.64	268.92	269.19	269.47	269.74	270.02	270.29	270.57	270.84	271.12	271.39	271.67	271.94	272.22	272.49	272.77	273.04	273.32	273.59	273.87	274.14	274.42	274.69	274.97	275.24	275.52	275.79	276.07	276.34
Weekly	Income	es.	1300	1301	1302	1303	1304	1305	1306	1307	1308	1309	1310	1311	1312	1313	1314	1315	1316	1317	1318	1319	1320	1321	1322	1323	1324	1325	1326	1327	1328	1329	1330	1331	1332	1333	1334	1335	1336
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Tax         \$         Tax           404.78         1818         415.88           404.78         1818         415.88           405.08         1819         416.18           405.38         1820         416.48           405.98         1821         416.78           406.28         1822         417.08           406.88         1824         417.68           406.88         1825         417.98           407.18         1826         418.28           407.18         1826         418.28           407.18         1829         419.18           407.18         1829         419.18           407.28         1833         420.08           408.08         1833         420.08           409.28         1834         420.08           409.28         1835         420.08           409.28         1835         420.08           409.28         1835         420.08           409.28         1835         420.08           409.89         1835         420.08           409.89         1834         422.48           410.48         1844         423.08 <t< th=""><th>Weekly</th><th></th><th>Weekly</th><th></th><th>Weekly</th><th></th><th>Weekly</th><th></th><th>Weekly</th><th></th><th>Weekly</th><th></th><th>Weekly</th><th></th><th>Weekly</th><th></th></t<>	Weekly		Weekly		Weekly		Weekly		Weekly		Weekly		Weekly		Weekly	
49.88         17.84         5         Tax         5         Tax         5         Tax         5         Tax         5         Tax         5         Tax         6.4         40.6         18.5         18.5         19.9         19.9         19.9         17.8         17.8         17.4         40.2         18.9         416.8         18.5         39.8         18.5         40.5         18.5         416.8         18.5         39.8         18.5         40.5         81.9         416.8         18.5         39.8         18.5         40.5         81.9         416.8         18.5         39.8         18.5         40.5         81.5         416.8         18.5         39.8         18.5         40.5         81.5         416.8         18.5         39.8         18.5         40.5         81.5         416.8         18.5         39.8         18.5         18.5         40.5         81.5         40.5         81.8         416.8         18.5         18.5         18.5         18.5         18.5         40.5         81.8         416.8         18.5         18.5         41.6         81.8         41.6         81.8         41.6         81.8         41.6         81.8         41.6         81.8         41.6	Income		Income		Income	-	Income									
349.28         163.4         360.38         1670         371.78         1706         382.58         1744         393.88         1781         404.78         818         446.18         185.8           349.88         1653         360.38         1670         371.78         1706         383.18         1744         394.28         1775         405.08         1819         446.18         1856           350.48         1636         361.28         1672         372.28         1710         383.48         1744         394.28         1752         405.88         1820         465.48         1856           350.48         1659         362.18         1675         372.28         1711         384.08         1756         405.28         1727         405.88         1757         405.88         1859	69	Tax	99	Tax	s	Тах	S	Tax	\$	Тах	6/3	Tax	69	Tax	Ø	Tax
349,58         163,54         340,58         167,1         370,88         175,2         360,88         167,1         371,208         170,0         382,88         174,2         393,38         173,2         465,88         182,0         416,78         185,9           350,18         165,3         360,18         167,3         372,88         1710         383,48         174,4         394,58         173,4         465,68         182,1         416,78         185,9           350,18         163,5         361,88         167,5         372,28         1711         384,88         174,4         394,88         172,4         465,88         182,4         416,78         465,88         182,4         417,78         466,88         182,4         417,78         466,88         182,4         417,78         466,88         182,4         417,78         466,88         182,4         417,78         466,88         182,4         417,78         466,88         182,4         417,78         466,88         182,4         417,78         466,88         182,4         417,78         466,88         182,4         417,88         186,4         182,4         417,88         186,4         182,4         417,88         186,4         182,4         417,88         186,4 </td <td>1596</td> <td>349.28</td> <td>1633</td> <td>360.38</td> <td>1670</td> <td>371.48</td> <td>1707</td> <td>382.58</td> <td>1744</td> <td>393.68</td> <td>1781</td> <td>404.78</td> <td>1818</td> <td>415.88</td> <td>1855</td> <td>426.98</td>	1596	349.28	1633	360.38	1670	371.48	1707	382.58	1744	393.68	1781	404.78	1818	415.88	1855	426.98
390.18         1655         350.88         1672         372.08         1709         383.18         1746         394.58         1785         406.58         1820         416.48         1829           350.18         1655         360.38         1673         372.38         1711         383.78         1746         394.58         1785         405.58         1820         416.48         1882           350.18         1659         362.18         1674         372.38         1711         384.38         1736         405.58         1822         417.08         1889           351.18         1659         362.48         1676         372.38         1711         384.38         1736         406.88         1822         417.08         1889           351.18         1649         362.48         1714         385.28         1757         396.88         1789         406.88         1822         417.08         188           352.28         1644         362.38         1759         396.88         1772         396.88         1799         407.48         1822         417.98         186           352.28         1644         362.38         1772         386.38         1752         396.88         1	1597	349.58	1634	360.68	1671	371.78	1708	382.88	1745	393.98	1782	405.08	1819	416.18	1856	427.28
350,18         1673         372,38         1710         383,48         1747         394,88         1784         405,68         1821         416,78         1838           350,18         1673         372,68         1673         372,68         1711         384,08         1749         394,88         1786         405,28         1822         416,67         1839           351,38         1649         362,18         1675         372,88         1712         384,08         1750         395,48         1786         405,88         1822         417,48         186           351,38         1640         362,48         1675         372,88         1715         384,98         1786         405,88         1822         417,38         186           351,88         1643         362,78         1716         385,28         1754         395,78         1786         407,88         1822         417,38         186           352,88         1643         363,88         1717         386,38         1754         396,38         1794         407,78         1822         417,38         186           352,88         1643         367,88         1717         386,38         1754         396,38         179	1598	349.88	1635	360.98	1672	372.08	1709	383.18	1746	394.28	1783	405.38	1820	416.48	1857	427.58
350,48         1657         361,58         1674         372,98         1711         383,78         1748         394,88         1785         406,58         1872         417,08         189           351,08         1639         361,88         1675         372,98         1711         384,38         179         395,18         1786         406,58         1822         417,08         189           351,08         1639         362,18         1675         373,28         1714         384,88         1752         396,08         1782         417,88         1862           351,08         1641         362,88         1679         374,48         1715         396,68         1791         407,48         1783         386,88         1792         407,48         1783         1783         396,88         1792         407,48         1783         386,88         1792         407,48         1783         386,88         1792         396,88         1792         407,88         1882         417,88         1864         386,88         1795         386,88         1795         386,88         1792         407,88         1822         417,98         1864           352,288         1644         365,88         1752	1599	350.18	1636	361.28	1673	372.38	1710	383.48	1747	394.58	1784	405.68	1821	416.78	1858	427.88
35,07,8         165,3 36,18         167,3 372,9         171,2         384,08         1740,935,18         1780,406,28         182,41,18         180,31,18         180,31,18         180,32,48         180,32,48         180,32,48         171,33         180,33,18         18	1600	350.48	1637	361.58	1674	372.68	1711	383.78	1748	394.88	1785	405.98	1822	417.08	1859	428.18
351.38         1639         362.48         1676         373.28         1713         384.48         1750         395.48         1787         406.88         1824         417.68         1861           351.38         1640         362.48         1676         373.28         1714         384.68         1790         407.88         1825         417.88         1864           351.88         1641         362.78         1679         374.78         1716         385.88         1792         306.88         1829         419.88         1864           352.88         1644         365.38         1881         374.78         1718         385.88         1792         407.88         1829         419.88         1864           352.88         1644         365.98         1881         374.78         1712         386.88         1792         408.88         1829         419.18         1864           352.88         1644         365.98         1884         374.78         1752         396.98         1792         408.88         1839         419.78         1864           352.48         1644         365.98         1884         1757         396.88         1790         401.88         1832         4	1601	350.78	1638	361.88	1675	372.98	1712	384.08	1749	395.18	1786	406.28	1823	417.38	1860	428.48
351.38         1640         362.78         167.7         373.58         1714         384.98         1751         396.78         1788         406.88         1825         417.98         1862           351.38         1640         362.78         167.0         374.48         1715         336.48         1779         407.18         182.7         418.28         186.2           351.98         1642         365.08         1679         374.48         1716         385.88         1791         407.38         182.7         418.88         186.2           352.28         1644         365.08         1882         375.88         1779         407.38         182.7         419.88         186.2           352.88         1645         366.38         1682         375.88         1720         387.88         1799         407.38         182.7         188.8           353.78         1646         364.28         1672         387.88         1759         387.88         1799         409.28         188.9         188.6           355.78         1648         366.38         1720         386.48         1759         387.88         1799         400.88         188.7         400.88         188.7         400.88	1602	351.08	1639	362.18	1676	373.28	1713	384.38	1750	395.48	1787	406.58	1824	417.68	1861	428.78
351.98         1641         362.78         1678         334.98         1752         396.08         1789         407.18         1859         418.58         1863           352.28         1642         363.38         1680         374.48         1715         385.28         1754         396.38         1790         407.48         1859         418.58         1864           352.28         1644         365.38         1681         374.48         1719         385.88         1754         396.38         1790         407.48         1829         419.48         1866           352.28         1644         364.28         1683         375.38         1720         386.48         1755         397.58         1794         408.68         1831         419.48         1866           352.88         1647         364.28         1684         375.88         1720         386.48         1752         397.88         1894         408.88         1839         419.48         1866           352.78         1644         376.88         1722         387.88         1752         397.88         1799         408.88         1831         40.98         1871           352.78         1659         366.88	1603	351.38	1640	362.48	1677	373.58	1714	384.68	1751	395.78	1788	406.88	1825	417.98	1862	429.08
351.38         1642         365.08         1679         374.18         1716         385.28         1753         396.88         1790         407.48         1827         418.88         1864           352.38         1644         365.68         1681         374.78         1717         385.88         1754         396.88         1791         407.78         1827         418.88         1865           352.88         1644         365.98         1882         375.38         1719         386.88         1792         408.88         1839         419.48         1865           352.88         1645         364.88         1682         375.88         1721         386.88         1759         397.88         1792         408.88         1839         419.48         1867           353.78         1648         376.58         1722         387.38         1760         398.88         1792         408.89         1839         419.48         1867           353.78         1648         376.58         1722         387.38         1761         398.88         1762         398.88         1876         409.88         1839         419.48         1870           353.78         1650         366.88 <td< td=""><td>1604</td><td>351.68</td><td>1641</td><td>362.78</td><td>1678</td><td>373.88</td><td>1715</td><td>384.98</td><td>1752</td><td>396.08</td><td>1789</td><td>407.18</td><td>1826</td><td>418.28</td><td>1863</td><td>429.38</td></td<>	1604	351.68	1641	362.78	1678	373.88	1715	384.98	1752	396.08	1789	407.18	1826	418.28	1863	429.38
352.28         1643         365.38         1680         374.48         177         385.38         1754         396.68         1794         407.78         1828         41888         1866           352.28         1644         365.68         1681         374.48         1717         385.88         1755         397.28         1792         408.08         1829         41918         1866           352.18         1645         364.28         1682         375.38         1720         386.88         1757         397.28         1792         408.08         1831         41918         1866           353.18         1646         364.88         1685         375.28         1722         386.78         1756         397.28         1794         408.68         1831         41918         1868           353.78         1648         364.88         1652         397.28         1752         398.18         1796         408.28         1831         490.88         1870           354.08         1651         365.78         1722         387.08         1761         398.88         1762         399.88         1796         409.28         1871         409.88         1871           354.08         1652	1605	351.98	1642	363.08	1679	374.18	1716	385.28	1753	396.38	1790	407.48	1827	418.58	1864	429.68
352.58         1644         365.68         1681         374.78         1718         385.88         1755         396.98         1792         408.08         1829         419.18         1866           352.38         1644         365.36         1681         375.28         1720         386.48         1756         397.28         1792         408.38         1839         419.48         1866           353.34         1646         364.28         1684         375.38         1720         386.48         1756         397.58         1795         408.98         1832         419.48         1866           353.74         1649         366.18         1684         375.88         1722         387.88         1796         409.28         1831         400.88         1871           354.08         1649         365.48         1686         375.88         1722         387.88         1761         399.38         1797         409.38         1871         387.88         1872         388.88         1762         399.38         1890         410.48         1871         400.88         1871         400.88         1871         400.88         1872         387.88         1764         399.38         1890         410.88	1606	352.28	1643	363.38	1680	374.48	1717	385.58	1754	396.68	1791	407.78	1828	418.88	1865	429.98
352.88         1645         365.98         1682         375.08         1759         396.28         1759         408.68         1831         419.78         1868           353.18         1644         364.28         1659         375.88         1750         386.48         1757         397.88         1794         408.68         1831         419.78         1868           353.48         1644         364.88         1656         376.28         1721         386.78         1759         398.18         1794         408.68         1831         410.78         1869           353.48         1648         364.88         1650         365.48         1687         376.88         1759         398.18         1794         408.68         1871         40.08         1871         409.88         1871         388.88         1762         399.08         1799         400.88         1872         387.88         1762         399.08         1801         410.78         1872         387.88         1762         399.08         1801         410.48         1872         410.88         1872         387.88         1762         399.68         1801         410.88         1872         387.88         1762         399.68         1801	1607	352.58	1644	363.68	1681	374.78	1718	385.88	1755	396.98	1792	408.08	1829	419.18	1866	430.28
353.18         1644         364.28         1683         375.38         1770         397.88         1794         408.68         1831         419.08         1869           353.48         1644         364.38         1684         375.68         1720         386.48         1755         397.88         1795         409.28         1831         410.08         1869           353.48         1649         366.18         1686         375.28         1722         387.88         1796         398.48         1797         409.28         1870         400.88         1870           354.78         1649         365.48         1689         376.28         1724         387.88         1766         398.78         1796         409.28         1870         400.88         1870           354.98         1650         376.88         1724         387.88         1762         399.38         1800         410.18         1871         420.88         1871           355.28         1652         366.38         1690         377.48         1725         388.88         1764         399.88         1801         410.18         1871         420.88         1872           355.28         1652         376.88 <td< td=""><td>1608</td><td>352.88</td><td>1645</td><td>363.98</td><td>1682</td><td>375.08</td><td>1719</td><td>386.18</td><td>1756</td><td>397.28</td><td>1793</td><td>408.38</td><td>1830</td><td>419.48</td><td>1867</td><td>430.58</td></td<>	1608	352.88	1645	363.98	1682	375.08	1719	386.18	1756	397.28	1793	408.38	1830	419.48	1867	430.58
353.48         1647         364.58         1684         375.68         1721         386.78         1759         398.18         1795         409.28         1832         420.38         1869           353.78         1644         364.88         1685         375.28         1722         387.08         1759         398.18         1796         409.28         1833         420.38         1871           354.88         1650         365.48         1687         376.28         1724         387.38         1761         398.78         1799         409.88         1834         420.98         1871           354.68         1651         366.38         1689         377.48         1725         387.98         1762         399.08         1801         410.48         1871           355.28         1650         377.48         1725         388.38         1764         399.68         1801         410.48         1871         387           355.28         1653         377.88         1725         389.48         1767         400.58         1894         410.48         1874         422.88         1874           355.28         1653         378.38         1739         389.48         1767         40	1609	353.18	1646	364.28	1683	375.38	1720	386.48	1757	397.58	1794	408.68	1831	419.78	1868	430.88
353.78         1648         364.88         1685         375.98         1722         387.08         1759         398.18         1796         409.28         1833         420.38         1870           354.08         1649         365.18         1686         376.28         1724         387.38         1761         399.08         1835         409.88         1871           354.08         1651         365.48         1687         1761         399.08         1799         410.18         1835         420.38         1871           354.98         1651         365.78         1689         377.48         1724         387.98         1761         399.08         1890         410.18         1835         421.28         1871           355.28         1653         366.08         1691         377.74         1724         388.88         1764         399.98         1800         410.18         1834         421.28         1875           355.28         1654         366.88         1694         377.74         1724         388.88         1764         400.28         1839         421.28         1871           355.18         1654         366.88         1694         378.88         1764         4	1610	353.48	1647	364.58	1684	375.68	1721	386.78	1758	397.88	1795	408.98	1832	420.08	1869	431.18
354.08         1649         365.18         1686         376.28         1723         387.38         1760         398.48         1797         409.58         1834         420.68         1871           354.38         1650         365.48         1687         376.88         1724         387.68         1761         398.78         1798         409.58         1835         420.68         1871           354.68         1651         366.88         1669         377.48         1724         387.88         1764         399.68         1801         410.18         1874         421.28         1874           355.28         1652         366.88         1690         377.48         1727         388.88         1764         399.68         1801         410.48         1875         421.28         1874           355.88         1652         376.88         1729         389.48         1764         399.68         1801         410.78         1875         421.88         1875           355.88         1655         366.88         1675         378.88         1764         400.88         1801         411.38         1841         422.48         1876           356.18         1652         378.88 <td< td=""><td>1611</td><td>353.78</td><td>1648</td><td>364.88</td><td>1685</td><td>375.98</td><td>1722</td><td>387.08</td><td>1759</td><td>398.18</td><td>1796</td><td>409.28</td><td>1833</td><td>420.38</td><td>1870</td><td>431.48</td></td<>	1611	353.78	1648	364.88	1685	375.98	1722	387.08	1759	398.18	1796	409.28	1833	420.38	1870	431.48
344.38         1650         365.48         1687         376.58         1724         387.68         1761         398.78         1799         409.88         1835         420.98         1872           354.88         1651         366.38         1689         377.18         1726         388.28         1762         399.08         1709         410.18         1836         421.28         1874           355.28         1653         366.38         1690         377.48         1726         389.98         1764         399.68         1801         410.78         1838         421.88         1875           355.28         1653         366.88         1691         377.78         1726         389.48         1766         400.28         1802         411.08         1875         421.88         1875           355.88         1654         367.28         1694         377.88         1730         389.48         1766         400.28         1804         421.88         1875           356.18         1657         367.28         1669         377.88         1730         389.48         1766         400.88         1804         422.38         1875           356.18         1657         367.88 <td< td=""><td>1612</td><td>354.08</td><td>1649</td><td>365.18</td><td>1686</td><td>376.28</td><td>1723</td><td>387.38</td><td>1760</td><td>398.48</td><td>1797</td><td>409.58</td><td>1834</td><td>420.68</td><td>1871</td><td>431.78</td></td<>	1612	354.08	1649	365.18	1686	376.28	1723	387.38	1760	398.48	1797	409.58	1834	420.68	1871	431.78
354.68         1651         365.78         1688         376.88         1725         387.98         1762         399.08         1799         410.18         1836         421.28         1873           354.98         1652         366.08         1689         377.18         1726         399.08         1701         410.78         1837         421.28         1874           355.28         1653         366.08         1690         377.78         1729         389.18         1764         399.08         1801         410.78         1837         421.88         1875           355.88         1655         366.98         1692         377.78         1729         389.18         1766         400.28         1802         411.08         1877         422.48         1877           355.88         1655         366.98         1694         378.88         1770         400.88         1802         411.38         1877         422.48         1877           355.88         1655         366.98         1771         400.88         1805         411.28         1877         423.08         1877           355.78         1659         379.88         1772         390.38         1771         401.88 <td< td=""><td>1613</td><td>354.38</td><td>1650</td><td>365.48</td><td>1687</td><td>376.58</td><td>1724</td><td>387.68</td><td>1761</td><td>398.78</td><td>1798</td><td>409.88</td><td>1835</td><td>420.98</td><td>1872</td><td>432.08</td></td<>	1613	354.38	1650	365.48	1687	376.58	1724	387.68	1761	398.78	1798	409.88	1835	420.98	1872	432.08
354.98         1652         366.08         1689         377.18         1726         388.28         1764         399.38         1800         410.48         1837         421.58         1874           355.88         1653         366.68         1690         377.48         1727         388.28         1764         399.68         1801         410.78         1839         421.88         1875           355.88         1654         366.88         1692         377.78         1729         389.18         1766         400.28         1801         411.08         1839         422.18         1876           355.88         1655         366.98         1692         377.88         1770         400.28         1804         411.68         1841         422.48         1876           356.18         1655         367.28         1694         378.88         1776         400.88         1805         411.98         1842         423.08         1879           356.18         1657         367.58         1695         379.28         1776         400.88         1805         413.88         1879           356.78         1659         379.28         1773         401.18         1806         423.98 <td< td=""><td>1614</td><td>354.68</td><td>1651</td><td>365.78</td><td>1688</td><td>376.88</td><td>1725</td><td>387.98</td><td>1762</td><td>399.08</td><td>1799</td><td>410.18</td><td>1836</td><td>421.28</td><td>1873</td><td>432.38</td></td<>	1614	354.68	1651	365.78	1688	376.88	1725	387.98	1762	399.08	1799	410.18	1836	421.28	1873	432.38
355.28         1653         366.38         1690         377.48         1727         388.58         1764         399.68         1801         410.78         1838         421.88         1875           355.58         1654         366.68         1691         377.78         1728         388.88         1765         399.98         1802         411.08         1840         422.48         1876           355.58         1654         366.98         1659         378.98         1729         389.48         1766         400.28         1802         411.38         1840         422.48         1876           356.18         1655         367.88         1659         378.38         1732         390.08         1769         401.88         1804         422.38         1879           356.78         1659         378.98         1732         390.08         1769         401.18         1804         423.38         1880           356.78         1650         378.98         1732         390.08         1770         401.78         1804         423.38         1880           357.38         1660         369.08         1774         402.08         1804         412.38         1881           357.	1615	354.98	1652	366.08	6891	377.18	1726	388.28	1763	399.38	1800	410.48	1837	421.58	1874	432.68
355.58         1654         366.68         1691         377.78         1728         388.88         1765         399.98         1802         411.08         1839         422.18         1876           355.88         1655         366.98         1692         378.08         1729         389.48         1766         400.28         1803         411.38         1840         422.48         1877           356.18         1655         366.98         1694         378.38         1731         389.48         1767         400.88         1804         411.38         1840         422.48         1877           356.78         1656         367.88         1658         378.98         1731         389.48         1767         400.88         1804         411.98         1842         422.48         1877           356.78         1658         378.98         1732         390.08         1770         401.48         1805         412.38         1879           357.38         1660         368.48         1697         379.28         1772         402.08         1894         423.38         1881           357.38         1661         368.78         1792         390.88         1772         402.08 <td< td=""><td>1616</td><td>355.28</td><td>1653</td><td>366.38</td><td>1690</td><td>377.48</td><td>1727</td><td>388.58</td><td>1764</td><td>399.68</td><td>1801</td><td>410.78</td><td>1838</td><td>421.88</td><td>1875</td><td>432.98</td></td<>	1616	355.28	1653	366.38	1690	377.48	1727	388.58	1764	399.68	1801	410.78	1838	421.88	1875	432.98
355.88         1655         366.98         1692         378.08         1729         389.18         1766         400.28         1803         411.38         1840         422.48         1877           356.18         1656         367.28         1693         378.38         1731         389.48         1767         400.58         1804         411.68         1841         422.78         1878           356.48         1656         367.58         1694         378.38         1731         389.78         1769         401.18         1804         412.38         1879           357.08         1658         368.18         1695         379.28         1734         390.38         1771         401.78         1806         412.38         1882           357.08         1660         368.48         1697         379.58         1774         401.78         1809         412.88         1882           357.08         1661         368.78         1699         380.18         1775         402.08         1809         413.48         183           357.88         1662         369.08         1774         402.08         181         424.28         1884           357.88         1662         369.08	1617	355.58	1654	366.68	1691	377.78	1728	388.88	1765	36.668	1802	411.08	1839	422.18	1876	433.28
356.18         1656         367.28         1693         378.38         1730         389.48         1767         400.58         1804         411.68         1841         422.78         1878           356.48         1657         367.58         1694         378.68         1731         389.78         1768         400.88         1805         411.98         1842         423.08         1879           356.78         1658         376.88         1696         379.28         1732         390.08         1770         401.48         1806         412.28         1844         423.38         1880           357.08         1659         376.88         1673         390.88         1771         401.78         1806         412.88         1881         423.38         1880           357.08         1660         368.78         1734         390.68         1771         401.78         1809         413.18         1884         424.38         1881           357.88         1661         368.78         1736         391.28         1774         402.08         1811         413.78         1844         425.38         1884           358.28         1662         369.08         1774         402.08 <td< td=""><td>1618</td><td>355.88</td><td>1655</td><td>366.98</td><td>1692</td><td>378.08</td><td>1729</td><td>389.18</td><td>1766</td><td>400.28</td><td>1803</td><td>411.38</td><td>1840</td><td>422.48</td><td>1877</td><td>433.58</td></td<>	1618	355.88	1655	366.98	1692	378.08	1729	389.18	1766	400.28	1803	411.38	1840	422.48	1877	433.58
356.48         1657         367.58         1694         378.68         1731         389.78         1768         400.88         1805         411.98         1842         423.08         1879           356.78         1658         367.88         1695         378.88         1732         390.08         1769         401.18         1806         412.28         1844         423.68         1880           356.78         1659         368.48         1696         379.28         1732         390.08         1770         401.48         1806         412.88         1844         423.68         1881           357.38         1660         368.48         1699         379.88         1772         402.08         1809         412.88         1844         423.68         1881           357.38         1661         368.48         1699         380.18         1774         402.68         1819         414.48         424.48         1881           357.38         1661         369.48         1775         391.28         1774         402.68         1812         414.88         1884           358.58         1663         369.98         1773         391.88         1774         402.68         1811 <td< td=""><td>1619</td><td>356.18</td><td>1656</td><td>367.28</td><td>1693</td><td>378.38</td><td>1730</td><td>389.48</td><td>1767</td><td>400.58</td><td>1804</td><td>411.68</td><td>1841</td><td>422.78</td><td>1878</td><td>433.88</td></td<>	1619	356.18	1656	367.28	1693	378.38	1730	389.48	1767	400.58	1804	411.68	1841	422.78	1878	433.88
356.78         1658         367.88         1695         378.98         1732         390.08         1769         401.18         1806         412.28         1843         423.38         1880           357.08         1659         368.18         1660         368.48         1696         379.28         1734         390.38         1770         401.48         1807         412.58         1844         423.68         1881           357.38         1660         368.48         1697         379.88         1734         390.88         1771         401.78         1809         413.18         1844         423.68         1881           357.58         1661         368.78         1699         380.18         1772         402.08         1810         413.48         1845         424.28         1883           357.58         1662         369.08         1700         380.48         1735         391.28         1774         402.68         1811         413.78         1845         424.28         1884           358.28         1664         369.68         1701         380.78         1775         402.98         1814         414.68         1849         425.18         1884           358.88 <td< td=""><td>1620</td><td>356.48</td><td>1657</td><td>367.58</td><td>1694</td><td>378.68</td><td>1731</td><td>389.78</td><td>1768</td><td>400.88</td><td>1805</td><td>411.98</td><td>1842</td><td>423.08</td><td>1879</td><td>434.18</td></td<>	1620	356.48	1657	367.58	1694	378.68	1731	389.78	1768	400.88	1805	411.98	1842	423.08	1879	434.18
357.081659368.181696379.281733390.381770401.481807412.581844423.681881357.381660368.481697379.581734390.681771401.781808412.881845423.981882357.581661368.781699380.181772402.081810413.481846424.281883357.981662369.081700380.481736391.281774402.681811413.781849424.881884358.281664369.681701380.781735391.881775402.981812414.081849425.181886358.881665370.281702381.381740392.481777403.581814414.681851425.781889359.481704381.681741392.781778403.881815414.981852426.081890359.781705381.981742393.381779404.181817415.281851426.681891	1621	356.78	1658	367.88	1695	378.98	1732	390.08	1769	401.18	1806	412.28	1843	423.38	1880	434.48
357.381660368.481697379.581734390.681771401.781808412.881845423.981882357.681661368.781699379.881735390.981772402.081810413.181846424.281883357.681662369.081700380.481736391.281773402.381810413.481847424.581884358.281663369.381700380.481737391.581774402.681811413.781849425.181886358.881664369.681701380.781739392.181776403.281813414.381850425.481887359.181666370.281702381.381740392.481777403.581814414.681851426.081889359.481705381.981742392.081779404.181816415.281853426.081890359.781705381.981742393.381779404.181817415.581853426.681891	1622	357.08	1659	368.18	1696	379.28	1733	390.38	1770	401.48	1807	412.58	1844	423.68	1881	434.78
357.681661368.78169379.881735390.981772402.081809413.181846424.281883357.981662369.081690380.181736391.281773402.381810413.481847424.581884358.281663369.381700380.481737391.581774402.681811413.781849424.881885358.581664369.681701380.781738391.881775402.981812414.081849425.181886359.181702381.081779392.181776403.581814414.681851425.781888359.481704381.681741392.781778403.881815414.981852426.081890359.781705381.981742393.081779404.181817415.281853426.681891360.081669371.181706382.281743393.381780404.481817415.581854426.681891	1623	357.38	1660	368.48	1691	379.58	1734	390.68	1771	401.78	1808	412.88	1845	423.98	1882	435.08
357.981662369.081699380.181736391.281773402.381810413.481847424.581884358.281663369.381700380.481737391.581774402.681811413.781849425.181885358.581664369.681701380.781738391.881775402.981812414.081849425.181886358.881665370.281702381.081779403.581814414.681851425.781888359.481704381.681741392.781778403.881815414.981852426.081889359.781705381.981742393.081779404.181817415.281853426.681891360.081669371.181706382.281743393.381780404.481817415.581854426.681891	1624	357.68	1661	368.78	1698	379.88	1735	390.98	1772	402.08	1809	413.18	1846	424.28	1883	435.38
358.281663369.381700380.481737391.581774402.681811413.781848424.881885358.581664369.681701380.781738391.881775402.981812414.081849425.181886358.881665369.981702381.381779392.481777403.581814414.681851425.481887359.481666370.281704381.681741392.781777403.581814414.681851426.081889359.781668370.881705381.981774393.081779404.181816415.281853426.381890360.081669371.181706382.281743393.381780404.481817415.581854426.681891	1625	357.98	1662	369.08	1699	380.18	1736	391.28	1773	402.38	1810	413.48	1847	424.58	1884	435.68
358.581664369.681701380.781738391.881775402.981812414.081849425.181866358.881665369.981702381.081739392.181776403.281813414.381850425.481887359.181666370.281703381.381740392.481777403.581814414.681851425.781888359.481667370.581704381.681741392.781778404.181816415.281852426.081890359.781668370.881706382.281743393.381780404.481817415.581854426.681891	1626	358.28	1663	369.38	1700	380.48	1737	391.58	1774	402.68	1811	413.78	1848	424.88	1885	435.98
358.881665369.981702381.081739392.181776403.281813414.381850425.481887359.181666370.281703381.381740392.481777403.581814414.681851425.781888359.481667370.581704381.981741392.781778403.881815414.981852426.081889359.781668370.881705381.981742393.081779404.181816415.281853426.381890360.081669371.181706382.281743393.381780404.481817415.581854426.681891	1627	358.58	1664	369.68	1701	380.78	1738	391.88	1775	402.98	1812	414.08	1849	425.18	1886	436.28
359.181666370.281702381.381740392.481777403.581814414.681851425.781888359.481667370.581704381.681741392.781778403.881815414.981852426.081889359.781668370.881705381.981742393.081779404.181816415.281853426.381890360.081669371.181706382.281743393.381780404.481817415.581854426.681891	1628	358.88	1665	366.698	1702	381.08	1739	392.18	1776	403.28	1813	414.38	1850	425.48	1887	436.58
359.481667370.581704381.681741392.781778403.881815414.981852426.081889359.781668370.881705381.981742393.081779404.181816415.281853426.381890360.081669371.181706382.281743393.381780404.481817415.581854426.681891	1629	359.18	1666	370.28	1703	381.38	1740	392.48	1777	403.58	1814	414.68	1851	425.78	1888	436.88
359.78         1668         370.88         1705         381.98         1742         393.08         1779         404.18         1816         415.28         1853         426.38         1890           2         360.08         1669         371.18         1706         382.28         1743         393.38         1780         404.48         1817         415.58         1854         426.68         1891	1630	359.48	1667	370.58	1704	381.68	1741	392.78	1778	403.88	1815	414.98	1852	426.08	1889	437.18
360.08 1669 371.18 1706 382.28 1743 393.38 1780 404.48 1817 415.58 1854 426.68 1891	1631	359.78	1668	370.88	1705	381.98	1742	393.08	1779	404.18	1816	415.28	1853	426.38	1890	437.48
	1632	360.08	1669	371.18	1706	382.28	1743	393.38	1780	404.48	1817	415.58	1854	426.68	1891	437.78

2013, No. 18

Weekly		Weekly		Weekly		Weekly		Weekly		Weekly		Weekly		Weekly	
Income		Income		Income		Income		Income		Income		Income		Income	
S	Tax	ø	Тах	\$	Tax	<del>6/3</del>	Tax	€∕9	Tax	€⁄9	Tax	ઝ	Tax	€9	Тах
1892	438.08	1906	442.28	1920	446.48	1934	450.68	1948	454.88	1962	459.08	1976	463.28	1990	467.48
1893	438.38	1907	442.58	1921	446.78	1935	450.98	1949	455.18	1963	459.38	1977	463.58	1991	467.78
1894	438.68	1908	442.88	1922	447.08	1936	451.28	1950	455.48	1964	459.68	1978	463.88	1992	468.08
1895	438.98	1909	443.18	1923	447.38	1937	451.58	1951	455.78	1965	459.98	1979	464.18	1993	468.38
1896	439.28	1910	443.48	1924	447.68	1938	451.88	1952	456.08	1966	460.28	1980	464.48	1994	468.68
1897	439.58	1911	443.78	1925	447.98	1939	452.18	1953	456.38	1961	460.58	1981	464.78	1995	468.98
1898	439.88	1912	444.08	1926	448.28	1940	452.48	1954	456.68	1968	460.88	1982	465.08	1996	469.28
1899	440.18	1913	444.38	1927	448.58	1941	452.78	1955	456.98	1969	461.18	1983	465.38	1997	469.58
1900	440.48	1914	444.68	1928	448.88	1942	453.08	1956	457.28	1970	461.48	1984	465.68	1998	469.88
1901	440.78	1915	444.98	1929	449.18	1943	453.38	1957	457.58	1971	461.78	1985	465.98	1999	470.18
1902	441.08	1916	445.28	1930	449.48	1944	453.68	1958	457.88	1972	462.08	1986	466.28	2000	470.48
1903	441.38	1917	445.58	1931	449.78	1945	453.98	1959	458.18	1973	462.38	1987	466.58		•
1904	441.68	1918	445.88	1932	450.08	1946	454.28	1960	458.48	1974	462.68	1988	466.88		
1905	441.98	1919	446.18	1933	450.38	1947	454.58	1961	458.78	1975	462.98	1989	467.18		******

For every dollar paid over \$2,000, the tax to be deducted is 30 cents.

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

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