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An Act to amend the Income Tax Act 1997.

(7 November 2014)

The Parliament of the Cook Islands enacts as follows—

1 Title

This Act is the Income Tax Amendment (No.2) Act 2014.

2 Commencement

This Act is deemed to have come into force on 1 March 2014.

3 Principal Act amended

This Act amends the Income Tax Act 1997.

4 Section 2 amended (Interpretation)

(1) The definition of **employer** is amended by adding the following paragraph after paragraph (c)—

“(d) the Crown”.

(2) The definition of **employment income** is amended by inserting “; and includes income derived under the Welfare Act 1989” after “taxpayer’s employment”.

(3) The definition of **salary or wages** is amended by inserting “; and also includes payments received under the Welfare Act 1989” after “child or dependant”.

5 Section 144 amended (Application of this Part)

Section 144 is amended by adding the following subsection after subsection (4)—

“(5) This Part binds the Crown.”

This Act is administered by the Revenue Management Division
of the Ministry of Finance and Economic Management.
Printed under the authority of the Cook Islands Parliament—2014.
