



ANALYSIS

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| Title | |
| 1. Short title | 2. Abolition of Discretionary Review Board Schedule |

1980, No. 2

An act to amend the Income Tax Act 1972

(29 April 1980)

BE IT ENACTED by the Legislative Assembly of the Cook Islands in Session assembled, and by the authority of the same as follows:

1. Short title - This Act may be cited as the Income Tax Amendment Act 1980 and shall be read together with and deemed part of the Income Tax Act 1972 (hereinafter referred to as "the Principal Act").
2. Abolition of Discretionary Review Board - (1) The Discretionary Review Board is hereby abolished.
(2) The principal Act is amended as set out in the schedule.

ScheduleConsequential Amendments

<u>Provision Amended</u>	<u>Repeal</u>
Section 35 (1)	"or an appeal to the Discretionary Review Board"
Section 35 (3) (a)	"or Board as the case may be"
Section 35 (3) (b)	"or with either member of the Board as the case may be"
Section 35 (6)	"or a member of the Discretionary Review Board as the case may be"
Section 35 (8)	"or the Discretionary Review Board or a member of that Board in the absence of the other member as the case may be"
Section 35 (9)	"or the Board as the case may be"
Section 38	Section repealed
Section 39	Section repealed

This Act is administered in the Income Tax Department.

RAROTONGA, COOK ISLANDS: Printed under the authority of the Cook Islands Government, by T. KAPI, Government Printer - 1980.

Price :