



## ANALYSIS

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1979-80, No. 8

An Act to amend the Stamp Duties Act 1971-72

(21 February 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 - (1) This Act may be cited as the Stamp Duties Amendment Act 1979-80 and shall be read together with and deemed part of the Stamp Duties Act 1971-72 (hereinafter referred to as "the principal Act").

2. Interpretation - Section 2 of the Principal Act is hereby amended as follows:-

(1) By omitting the term "Financial Secretary" and its definition.

(2) By inserting immediately before the term "consideration" and its definition the following term and definition -

"Collector of Inland Revenue" or "Collector" means the Collector of Inland Revenue appointed under the Income Tax Act 1972; and include any person for the time being authorised to exercise or perform any of the powers and functions of the Collector.

3. Consequential Amendments - The principal Act is hereby amended -

(1) By omitting the words "Financial Secretary" wherever they appear and substituting the words "Collector of Inland Revenue."

(2) By omitting the word "Treasury" wherever it appears and substituting the words "Inland Revenue Department".

4. Repeals - The Stamp Duties Amendment Act 1973 is hereby repealed.

This Act is administered in the Inland Revenue Department.

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Price