

2020

Income Tax Amendment

No. 3

Examined and certified by:



Acting Clerk of the Parliament

In the name and on behalf of Her Majesty Queen Elizabeth the Second I hereby assent to this Act this 25<sup>th</sup> day of March, 2020



  
Queen's Representative

ANALYSIS

1	Title	1
2	Commencement	1
3	Principal Act amended	1
4	Section 173 amended (Provisional Tax)	1

**An Act to amend the Income Tax Act 1997.**

**The Parliament of the Cook Islands enacts as follows—**

- Title**  
This Act is the Income Tax Amendment Act 2020.
- Commencement**  
This Act comes into force on the day after the date on which it receives the assent of the Queen's Representative.
- Principal Act amended**  
This Act amends the Income Tax Act 1997 (the **principal Act**).
- Section 173 amended (Provisional Tax)**  
Section 173(3) is amended by omitting "\$2,000" and substituting "\$5,000".

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—2020.