



No. 8 of 1994.

Income Tax (Supplementary Budget Provisions) Act 1994.

Certified on : 7.4.94

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1994.

Income Tax (Supplementary Budget Provisions) Act 1994.

ARRANGEMENT OF SECTIONS.

1. Non-Application of Division (Amendment of Section 213C).
2. Rebate of Salary or Wages Tax (Amendment of Section 214).
3. Interpretation (Amendment of Section 258A).
4. Variation of Deduction (Amendment of Section 299E).

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1994.

AN ACT

entitled

Income Tax (Supplementary Budget Provisions) Act 1994,

Being an Act to amend the *Income Tax Act 1959,*

MADE by the National Parliament to come into operation on 1 May 1994.

1. **NON-APPLICATION OF DIVISION (AMENDMENT OF SECTION 213C).**

Section 213C(c) of the Principal Act is repealed and is replaced with the following:-

"(b) assessments of income other than salary or wages where the total of income includes salary or wages in excess of K16,200.00,".

2. **REBATE OF SALARY OR WAGES TAX (AMENDMENT OF SECTION 214).**

Section 214(3) of the Principal Act is amended by repealing the percentage "20%" and replace it with the following:-

"25%".

3. **INTERPRETATION (AMENDMENT OF SECTION 258A).**

Section 258A of the Principal Act is amended by repealing Paragraph (p).

4. **VARIATION OF DEDUCTION (AMENDMENT OF SECTION 299E).**

Section 299E(3A) of the Principal Act is repealed.

I hereby certify that the above is a fair print of the *Income Tax (Supplementary Budget Provisions) Act 1994* which has been made by the National Parliament.

Clerk of the National Parliament.

I hereby certify that the *Income Tax (Supplementary Budget Provisions) Act 1994* was made by the National Parliament on 8 March 1994.

Speaker of the National Parliament.