



## ANALYSIS

- Title
1. Short title
  2. Payment of income tax by persons leaving the Cook Islands
- 

1977, No. 9

An Act to amend the Income Tax Act 1972

10 June 1977

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 Income Tax Amendment Act 1977 and shall be read together with and deemed part of the Income Tax 1972 (hereinafter referred to as the principal Act).

2. Payment of income tax by persons leaving the Cook Islands - Section 216 of the principal Act is hereby amended by inserting after subsection (6) the following subsection:-

- (7) Notwithstanding any other provision of this section the Minister of Finance may be notice published in the Cook Islands Gasette declare that a person or class of persons is not under any liability for income tax requiring to be discharged before he leaves the country.

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This Act is administered in the Inland Revenue Department.

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