


Examined and certified by:


 Clerk of the Parliament

In the name and on behalf of Her Majesty Queen Elizabeth the Second I hereby assent to
 this Act this 22nd day of June, 2015



 Queen's Representative

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Schedule

New Schedule 2A substituted

An Act to amend the Income Tax Act 1997

The Parliament of the Cook Islands enacts as follows—

- 1 Title**
This Act is the Income Tax Amendment Act 2015.
- 2 Commencement**
 - (1) Sections 8 to 11, 14 and 15 of this Act come into force on 1 January 2016.
 - (2) This rest of this Act comes into force on the day it receives the Queen's Representative's assent.
- 3 Principal Act amended**
This Act amends the Income Tax Act 1997.

4 Section 2 amended

Section 2 is amended by inserting the following definition in its appropriate alphabetical order:

“**Cook Islands trust** means any trust that is established and administered in the Cook Islands and that is subject to income tax under this Act”.

5 Section 42 amended

(1) Section 42(1)(g) is amended by inserting after “charitable trusts” the words “or derived by beneficiaries of such a trust”.

(2) Section 42(1) is amended by inserting the following paragraph after paragraph (h):

“(ha) income derived by a person as a beneficiary of a Cook Islands trust;”.

6 Section 44 amended

Section 44(2)(b) is repealed.

7 Section 83 amended

Section 83(1) is amended by inserting the following paragraph after paragraph (i):

“(ia) income derived by a trustee of a Cook Islands trust;”.

8 Section 98 amended

Section 98 is amended by repealing the definition of **withholding income** and substituting the following definition:

“**withholding income**—

- (a) means interest, dividends, natural resource amounts, or royalties that are derived from the Cook Islands and paid to a person who is not resident in the Cook Islands; and
- (b) includes interest payments paid by a banking company to a person who is resident in the Cook Islands and has not provided the banking company with the person’s taxpayer identification number (RMD number); but
- (c) does not include any income exempt from income tax under this Act.”

9 Section 100 amended

(1) Section 100 is amended by repealing subsection (5) and substituting the following subsection:

“(5) Despite subsection (1), the amount of withholding tax is 30% if the withholding income is interest paid by a banking company to a person who is resident in the Cook Islands and has not provided the banking company with the person’s taxpayer identification number (RMD number).”

(2) Section 100 is amended by adding the following subsection:

“(6) Subsection (4) does not apply to withholding tax imposed in accordance with subsection (5).”

10 Section 104 amended

- (1) Section 104 is amended by adding the following subsections as subsections (2) to (5):
- “(2) A banking company that in a year pays interest on an account that is not liable to withholding tax in accordance with section 100 must, on or before 15 February of the following year, issue the recipient with an interest earnings certificate stating—
- “(a) the amount of interest paid; and
 - “(b) the income year to which the amount relates.
- “(3) A banking company must, on or before 15 February of each year, provide the Revenue Management Division with the following information in respect of each customer to whom the banking company paid interest on an account in the previous year that was not liable to withholding tax in accordance with section 100—
- “(a) the amount of interest paid;
 - “(b) the income year to which the amount relates; and
 - “(c) the customer’s details, including the customer’s name and the customer’s taxpayer identification number (RMD number).
- “(4) The information referred to in subsection (3) must be provided in a form approved by the Collector.
- “(5) Subsections (2) to (4) apply to interest paid on or after 1 January 2015.”

11 Section 112 amended

- (1) Section 112(1)(b) is amended by omitting “.” after the word “Collector” and substituting “; or”.
- (2) Section 112(1) is amended by adding the following paragraphs:
- “(c) being a banking company, fails wholly or in part to issue the recipient with an interest earnings certificate in accordance with section 104(2) and (5); or
 - “(d) being a banking company, fails wholly or in part to provide the Revenue Management Division with information in accordance with sections 104(3) to (5).”

12 Section 188 amended

Section 188 is amended by adding the following subsections:

- “(3) This subsection applies if—
- “(a) a notice of assessment has been issued in respect of any year; and
 - “(b) the Collector subsequently issues an amended notice of assessment (the **amended notice**); and
 - “(c) there is a delay in issuing the amended notice that, in the Collector’s opinion, is due any neglect, default or omission of the taxpayer.
- “(4) If subsection (3) applies,—
- “(a) the Collector must, when issuing the amended notice, fix a date on which the tax payable under the amended notice, including any increase, is due and payable; and

“(b) the date fixed may be a date before the amended notice is issued.”

13 Section 190 amended

Section 190 is amended by repealing subsection (3) and substituting the following subsection:

“(3) In any case in which the Collector fixes a new date for the payment of tax under section 188(2) or (4), the date fixed by the Collector is deemed to be the due date for payment of that tax, including any increase, for the purposes of subsection (1).”

14 Schedule 1 amended

The first item in the second column of the table in clause 3 of Schedule 1 is amended by omitting “18.5 cents” and substituting “17.5 cents”.

15 New Schedule 2A substituted

Schedule 2A is repealed and the Schedule 2A set out in the Schedule of this Act is substituted.

Schedule
New Schedule 2A substituted

PAYE schedule from 1 January 2016

No tax on weekly incomes below \$212

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
212	0.08	280	11.98	348	23.88	416	35.78	484	47.68	552	59.58	620	75.79
213	0.26	281	12.16	349	24.06	417	35.96	485	47.86	553	59.76	621	76.06
214	0.43	282	12.33	350	24.23	418	36.13	486	48.03	554	59.93	622	76.34
215	0.61	283	12.51	351	24.41	419	36.31	487	48.21	555	60.11	623	76.61
216	0.78	284	12.68	352	24.58	420	36.48	488	48.38	556	60.28	624	76.89
217	0.96	285	12.86	353	24.76	421	36.66	489	48.56	557	60.46	625	77.16
218	1.13	286	13.03	354	24.93	422	36.83	490	48.73	558	60.63	626	77.44
219	1.31	287	13.21	355	25.11	423	37.01	491	48.91	559	60.81	627	77.71
220	1.48	288	13.38	356	25.28	424	37.18	492	49.08	560	60.98	628	77.99
221	1.66	289	13.56	357	25.46	425	37.36	493	49.26	561	61.16	629	78.26
222	1.83	290	13.73	358	25.63	426	37.53	494	49.43	562	61.33	630	78.54
223	2.01	291	13.91	359	25.81	427	37.71	495	49.61	563	61.51	631	78.81
224	2.18	292	14.08	360	25.98	428	37.88	496	49.78	564	61.68	632	79.09
225	2.36	293	14.26	361	26.16	429	38.06	497	49.96	565	61.86	633	79.36
226	2.53	294	14.43	362	26.33	430	38.23	498	50.13	566	62.03	634	79.64
227	2.71	295	14.61	363	26.51	431	38.41	499	50.31	567	62.21	635	79.91
228	2.88	296	14.78	364	26.68	432	38.58	500	50.48	568	62.38	636	80.19
229	3.06	297	14.96	365	26.86	433	38.76	501	50.66	569	62.56	637	80.46
230	3.23	298	15.13	366	27.03	434	38.93	502	50.83	570	62.73	638	80.74
231	3.41	299	15.31	367	27.21	435	39.11	503	51.01	571	62.91	639	81.01
232	3.58	300	15.48	368	27.38	436	39.28	504	51.18	572	63.08	640	81.29
233	3.76	301	15.66	369	27.56	437	39.46	505	51.36	573	63.26	641	81.56

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
234	3.93	302	15.83	370	27.73	438	39.63	506	51.53	574	63.43	642	81.84
235	4.11	303	16.01	371	27.91	439	39.81	507	51.71	575	63.61	643	82.11
236	4.28	304	16.18	372	28.08	440	39.98	508	51.88	576	63.78	644	82.39
237	4.46	305	16.36	373	28.26	441	40.16	509	52.06	577	63.96	645	82.66
238	4.63	306	16.53	374	28.43	442	40.33	510	52.23	578	64.24	646	82.94
239	4.81	307	16.71	375	28.61	443	40.51	511	52.41	579	64.51	647	83.21
240	4.98	308	16.88	376	28.78	444	40.68	512	52.58	580	64.79	648	83.49
241	5.16	309	17.06	377	28.96	445	40.86	513	52.76	581	65.06	649	83.76
242	5.33	310	17.23	378	29.13	446	41.03	514	52.93	582	65.34	650	84.04
243	5.51	311	17.41	379	29.31	447	41.21	515	53.11	583	65.61	651	84.31
244	5.68	312	17.58	380	29.48	448	41.38	516	53.28	584	65.89	652	84.59
245	5.86	313	17.76	381	29.66	449	41.56	517	53.46	585	66.16	653	84.86
246	6.03	314	17.93	382	29.83	450	41.73	518	53.63	586	66.44	654	85.14
247	6.21	315	18.11	383	30.01	451	41.91	519	53.81	587	66.71	655	85.41
248	6.38	316	18.28	384	30.18	452	42.08	520	53.98	588	66.99	656	85.69
249	6.56	317	18.46	385	30.36	453	42.26	521	54.16	589	67.26	657	85.96
250	6.73	318	18.63	386	30.53	454	42.43	522	54.33	590	67.54	658	86.24
251	6.91	319	18.81	387	30.71	455	42.61	523	54.51	591	67.81	659	86.51
252	7.08	320	18.98	388	30.88	456	42.78	524	54.68	592	68.09	660	86.79
253	7.26	321	19.16	389	31.06	457	42.96	525	54.86	593	68.36	661	87.06
254	7.43	322	19.33	390	31.23	458	43.13	526	55.03	594	68.64	662	87.34
255	7.61	323	19.51	391	31.41	459	43.31	527	55.21	595	68.91	663	87.61
256	7.78	324	19.68	392	31.58	460	43.48	528	55.38	596	69.19	664	87.89
257	7.96	325	19.86	393	31.76	461	43.66	529	55.56	597	69.46	665	88.16
258	8.13	326	20.03	394	31.93	462	43.83	530	55.73	598	69.74	666	88.44
259	8.31	327	20.21	395	32.11	463	44.01	531	55.91	599	70.01	667	88.71
260	8.48	328	20.38	396	32.28	464	44.18	532	56.08	600	70.29	668	88.99
261	8.66	329	20.56	397	32.46	465	44.36	533	56.26	601	70.56	669	89.26
262	8.83	330	20.73	398	32.63	466	44.53	534	56.43	602	70.84	670	89.54
263	9.01	331	20.91	399	32.81	467	44.71	535	56.61	603	71.11	671	89.81

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
264	9.18	332	21.08	400	32.98	468	44.88	536	56.78	604	71.39	672	90.09
265	9.36	333	21.26	401	33.16	469	45.06	537	56.96	605	71.66	673	90.36
266	9.53	334	21.43	402	33.33	470	45.23	538	57.13	606	71.94	674	90.64
267	9.71	335	21.61	403	33.51	471	45.41	539	57.31	607	72.21	675	90.91
268	9.88	336	21.78	404	33.68	472	45.58	540	57.48	608	72.49	676	91.19
269	10.06	337	21.96	405	33.86	473	45.76	541	57.66	609	72.76	677	91.46
270	10.23	338	22.13	406	34.03	474	45.93	542	57.83	610	73.04	678	91.74
271	10.41	339	22.31	407	34.21	475	46.11	543	58.01	611	73.31	679	92.01
272	10.58	340	22.48	408	34.38	476	46.28	544	58.18	612	73.59	680	92.29
273	10.76	341	22.66	409	34.56	477	46.46	545	58.36	613	73.86	681	92.56
274	10.93	342	22.83	410	34.73	478	46.63	546	58.53	614	74.14	682	92.84
275	11.11	343	23.01	411	34.91	479	46.81	547	58.71	615	74.41	683	93.11
276	11.28	344	23.18	412	35.08	480	46.98	548	58.88	616	74.69	684	93.39
277	11.46	345	23.36	413	35.26	481	47.16	549	59.06	617	74.96	685	93.66
278	11.63	346	23.53	414	35.43	482	47.33	550	59.23	618	75.24	686	93.94
279	11.81	347	23.71	415	35.61	483	47.51	551	59.41	619	75.51	687	94.21
688	94.49	757	113.46	826	132.44	895	151.41	964	170.39	1033	189.36	1102	208.34
689	94.76	758	113.74	827	132.71	896	151.69	965	170.66	1034	189.64	1103	208.61
690	95.04	759	114.01	828	132.99	897	151.96	966	170.94	1035	189.91	1104	208.89
691	95.31	760	114.29	829	133.26	898	152.24	967	171.21	1036	190.19	1105	209.16
692	95.59	761	114.56	830	133.54	899	152.51	968	171.49	1037	190.46	1106	209.44
693	95.86	762	114.84	831	133.81	900	152.79	969	171.76	1038	190.74	1107	209.71
694	96.14	763	115.11	832	134.09	901	153.06	970	172.04	1039	191.01	1108	209.99
695	96.41	764	115.39	833	134.36	902	153.34	971	172.31	1040	191.29	1109	210.26
696	96.69	765	115.66	834	134.64	903	153.61	972	172.59	1041	191.56	1110	210.54
697	96.96	766	115.94	835	134.91	904	153.89	973	172.86	1042	191.84	1111	210.81
698	97.24	767	116.21	836	135.19	905	154.16	974	173.14	1043	192.11	1112	211.09
699	97.51	768	116.49	837	135.46	906	154.44	975	173.41	1044	192.39	1113	211.36
700	97.79	769	116.76	838	135.74	907	154.71	976	173.69	1045	192.66	1114	211.64
701	98.06	770	117.04	839	136.01	908	154.99	977	173.96	1046	192.94	1115	211.91

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
702	98.34	771	117.31	840	136.29	909	155.26	978	174.24	1047	193.21	1116	212.19
703	98.61	772	117.59	841	136.56	910	155.54	979	174.51	1048	193.49	1117	212.46
704	98.89	773	117.86	842	136.84	911	155.81	980	174.79	1049	193.76	1118	212.74
705	99.16	774	118.14	843	137.11	912	156.09	981	175.06	1050	194.04	1119	213.01
706	99.44	775	118.41	844	137.39	913	156.36	982	175.34	1051	194.31	1120	213.29
707	99.71	776	118.69	845	137.66	914	156.64	983	175.61	1052	194.59	1121	213.56
708	99.99	777	118.96	846	137.94	915	156.91	984	175.89	1053	194.86	1122	213.84
709	100.26	778	119.24	847	138.21	916	157.19	985	176.16	1054	195.14	1123	214.11
710	100.54	779	119.51	848	138.49	917	157.46	986	176.44	1055	195.41	1124	214.39
711	100.81	780	119.79	849	138.76	918	157.74	987	176.71	1056	195.69	1125	214.66
712	101.09	781	120.06	850	139.04	919	158.01	988	176.99	1057	195.96	1126	214.94
713	101.36	782	120.34	851	139.31	920	158.29	989	177.26	1058	196.24	1127	215.21
714	101.64	783	120.61	852	139.59	921	158.56	990	177.54	1059	196.51	1128	215.49
715	101.91	784	120.89	853	139.86	922	158.84	991	177.81	1060	196.79	1129	215.76
716	102.19	785	121.16	854	140.14	923	159.11	992	178.09	1061	197.06	1130	216.04
717	102.46	786	121.44	855	140.41	924	159.39	993	178.36	1062	197.34	1131	216.31
718	102.74	787	121.71	856	140.69	925	159.66	994	178.64	1063	197.61	1132	216.59
719	103.01	788	121.99	857	140.96	926	159.94	995	178.91	1064	197.89	1133	216.86
720	103.29	789	122.26	858	141.24	927	160.21	996	179.19	1065	198.16	1134	217.14
721	103.56	790	122.54	859	141.51	928	160.49	997	179.46	1066	198.44	1135	217.41
722	103.84	791	122.81	860	141.79	929	160.76	998	179.74	1067	198.71	1136	217.69
723	104.11	792	123.09	861	142.06	930	161.04	999	180.01	1068	198.99	1137	217.96
724	104.39	793	123.36	862	142.34	931	161.31	1000	180.29	1069	199.26	1138	218.24
725	104.66	794	123.64	863	142.61	932	161.59	1001	180.56	1070	199.54	1139	218.51
726	104.94	795	123.91	864	142.89	933	161.86	1002	180.84	1071	199.81	1140	218.79
727	105.21	796	124.19	865	143.16	934	162.14	1003	181.11	1072	200.09	1141	219.06
728	105.49	797	124.46	866	143.44	935	162.41	1004	181.39	1073	200.36	1142	219.34
729	105.76	798	124.74	867	143.71	936	162.69	1005	181.66	1074	200.64	1143	219.61
730	106.04	799	125.01	868	143.99	937	162.96	1006	181.94	1075	200.91	1144	219.89
731	106.31	800	125.29	869	144.26	938	163.24	1007	182.21	1076	201.19	1145	220.16

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
732	106.59	801	125.56	870	144.54	939	163.51	1008	182.49	1077	201.46	1146	220.44
733	106.86	802	125.84	871	144.81	940	163.79	1009	182.76	1078	201.74	1147	220.71
734	107.14	803	126.11	872	145.09	941	164.06	1010	183.04	1079	202.01	1148	220.99
735	107.41	804	126.39	873	145.36	942	164.34	1011	183.31	1080	202.29	1149	221.26
736	107.69	805	126.66	874	145.64	943	164.61	1012	183.59	1081	202.56	1150	221.54
737	107.96	806	126.94	875	145.91	944	164.89	1013	183.86	1082	202.84	1151	221.81
738	108.24	807	127.21	876	146.19	945	165.16	1014	184.14	1083	203.11	1152	222.09
739	108.51	808	127.49	877	146.46	946	165.44	1015	184.41	1084	203.39	1153	222.36
740	108.79	809	127.76	878	146.74	947	165.71	1016	184.69	1085	203.66	1154	222.64
741	109.06	810	128.04	879	147.01	948	165.99	1017	184.96	1086	203.94	1155	222.91
742	109.34	811	128.31	880	147.29	949	166.26	1018	185.24	1087	204.21	1156	223.19
743	109.61	812	128.59	881	147.56	950	166.54	1019	185.51	1088	204.49	1157	223.46
744	109.89	813	128.86	882	147.84	951	166.81	1020	185.79	1089	204.76	1158	223.74
745	110.16	814	129.14	883	148.11	952	167.09	1021	186.06	1090	205.04	1159	224.01
746	110.44	815	129.41	884	148.39	953	167.36	1022	186.34	1091	205.31	1160	224.29
747	110.71	816	129.69	885	148.66	954	167.64	1023	186.61	1092	205.59	1161	224.56
748	110.99	817	129.96	886	148.94	955	167.91	1024	186.89	1093	205.86	1162	224.84
749	111.26	818	130.24	887	149.21	956	168.19	1025	187.16	1094	206.14	1163	225.11
750	111.54	819	130.51	888	149.49	957	168.46	1026	187.44	1095	206.41	1164	225.39
751	111.81	820	130.79	889	149.76	958	168.74	1027	187.71	1096	206.69	1165	225.66
752	112.09	821	131.06	890	150.04	959	169.01	1028	187.99	1097	206.96	1166	225.94
753	112.36	822	131.34	891	150.31	960	169.29	1029	188.26	1098	207.24	1167	226.21
754	112.64	823	131.61	892	150.59	961	169.56	1030	188.54	1099	207.51	1168	226.49
755	112.91	824	131.89	893	150.86	962	169.84	1031	188.81	1100	207.79	1169	226.76
756	113.19	825	132.16	894	151.14	963	170.11	1032	189.09	1101	208.06	1170	227.04
1171	227.31	1240	246.29	1309	265.26	1378	284.24	1447	303.21	1516	322.19	1585	342.33
1172	227.59	1241	246.56	1310	265.54	1379	284.51	1448	303.49	1517	322.46	1586	342.63
1173	227.86	1242	246.84	1311	265.81	1380	284.79	1449	303.76	1518	322.74	1587	342.93
1174	228.14	1243	247.11	1312	266.09	1381	285.06	1450	304.04	1519	323.01	1588	343.23
1175	228.41	1244	247.39	1313	266.36	1382	285.34	1451	304.31	1520	323.29	1589	343.53

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
1176	228.69	1245	247.66	1314	266.64	1383	285.61	1452	304.59	1521	323.56	1590	343.83
1177	228.96	1246	247.94	1315	266.91	1384	285.89	1453	304.86	1522	323.84	1591	344.13
1178	229.24	1247	248.21	1316	267.19	1385	286.16	1454	305.14	1523	324.11	1592	344.43
1179	229.51	1248	248.49	1317	267.46	1386	286.44	1455	305.41	1524	324.39	1593	344.73
1180	229.79	1249	248.76	1318	267.74	1387	286.71	1456	305.69	1525	324.66	1594	345.03
1181	230.06	1250	249.04	1319	268.01	1388	286.99	1457	305.96	1526	324.94	1595	345.33
1182	230.34	1251	249.31	1320	268.29	1389	287.26	1458	306.24	1527	325.21	1596	345.63
1183	230.61	1252	249.59	1321	268.56	1390	287.54	1459	306.51	1528	325.49	1597	345.93
1184	230.89	1253	249.86	1322	268.84	1391	287.81	1460	306.79	1529	325.76	1598	346.23
1185	231.16	1254	250.14	1323	269.11	1392	288.09	1461	307.06	1530	326.04	1599	346.53
1186	231.44	1255	250.41	1324	269.39	1393	288.36	1462	307.34	1531	326.31	1600	346.83
1187	231.71	1256	250.69	1325	269.66	1394	288.64	1463	307.61	1532	326.59	1601	347.13
1188	231.99	1257	250.96	1326	269.94	1395	288.91	1464	307.89	1533	326.86	1602	347.43
1189	232.26	1258	251.24	1327	270.21	1396	289.19	1465	308.16	1534	327.14	1603	347.73
1190	232.54	1259	251.51	1328	270.49	1397	289.46	1466	308.44	1535	327.41	1604	348.03
1191	232.81	1260	251.79	1329	270.76	1398	289.74	1467	308.71	1536	327.69	1605	348.33
1192	233.09	1261	252.06	1330	271.04	1399	290.01	1468	308.99	1537	327.96	1606	348.63
1193	233.36	1262	252.34	1331	271.31	1400	290.29	1469	309.26	1538	328.24	1607	348.93
1194	233.64	1263	252.61	1332	271.59	1401	290.56	1470	309.54	1539	328.53	1608	349.23
1195	233.91	1264	252.89	1333	271.86	1402	290.84	1471	309.81	1540	328.83	1609	349.53
1196	234.19	1265	253.16	1334	272.14	1403	291.11	1472	310.09	1541	329.13	1610	349.83
1197	234.46	1266	253.44	1335	272.41	1404	291.39	1473	310.36	1542	329.43	1611	350.13
1198	234.74	1267	253.71	1336	272.69	1405	291.66	1474	310.64	1543	329.73	1612	350.43
1199	235.01	1268	253.99	1337	272.96	1406	291.94	1475	310.91	1544	330.03	1613	350.73
1200	235.29	1269	254.26	1338	273.24	1407	292.21	1476	311.19	1545	330.33	1614	351.03
1201	235.56	1270	254.54	1339	273.51	1408	292.49	1477	311.46	1546	330.63	1615	351.33
1202	235.84	1271	254.81	1340	273.79	1409	292.76	1478	311.74	1547	330.93	1616	351.63
1203	236.11	1272	255.09	1341	274.06	1410	293.04	1479	312.01	1548	331.23	1617	351.93
1204	236.39	1273	255.36	1342	274.34	1411	293.31	1480	312.29	1549	331.53	1618	352.23
1205	236.66	1274	255.64	1343	274.61	1412	293.59	1481	312.56	1550	331.83	1619	352.53

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
1206	236.94	1275	255.91	1344	274.89	1413	293.86	1482	312.84	1551	332.13	1620	352.83
1207	237.21	1276	256.19	1345	275.16	1414	294.14	1483	313.11	1552	332.43	1621	353.13
1208	237.49	1277	256.46	1346	275.44	1415	294.41	1484	313.39	1553	332.73	1622	353.43
1209	237.76	1278	256.74	1347	275.71	1416	294.69	1485	313.66	1554	333.03	1623	353.73
1210	238.04	1279	257.01	1348	275.99	1417	294.96	1486	313.94	1555	333.33	1624	354.03
1211	238.31	1280	257.29	1349	276.26	1418	295.24	1487	314.21	1556	333.63	1625	354.33
1212	238.59	1281	257.56	1350	276.54	1419	295.51	1488	314.49	1557	333.93	1626	354.63
1213	238.86	1282	257.84	1351	276.81	1420	295.79	1489	314.76	1558	334.23	1627	354.93
1214	239.14	1283	258.11	1352	277.09	1421	296.06	1490	315.04	1559	334.53	1628	355.23
1215	239.41	1284	258.39	1353	277.36	1422	296.34	1491	315.31	1560	334.83	1629	355.53
1216	239.69	1285	258.66	1354	277.64	1423	296.61	1492	315.59	1561	335.13	1630	355.83
1217	239.96	1286	258.94	1355	277.91	1424	296.89	1493	315.86	1562	335.43	1631	356.13
1218	240.24	1287	259.21	1356	278.19	1425	297.16	1494	316.14	1563	335.73	1632	356.43
1219	240.51	1288	259.49	1357	278.46	1426	297.44	1495	316.41	1564	336.03	1633	356.73
1220	240.79	1289	259.76	1358	278.74	1427	297.71	1496	316.69	1565	336.33	1634	357.03
1221	241.06	1290	260.04	1359	279.01	1428	297.99	1497	316.96	1566	336.63	1635	357.33
1222	241.34	1291	260.31	1360	279.29	1429	298.26	1498	317.24	1567	336.93	1636	357.63
1223	241.61	1292	260.59	1361	279.56	1430	298.54	1499	317.51	1568	337.23	1637	357.93
1224	241.89	1293	260.86	1362	279.84	1431	298.81	1500	317.79	1569	337.53	1638	358.23
1225	242.16	1294	261.14	1363	280.11	1432	299.09	1501	318.06	1570	337.83	1639	358.53
1226	242.44	1295	261.41	1364	280.39	1433	299.36	1502	318.34	1571	338.13	1640	358.83
1227	242.71	1296	261.69	1365	280.66	1434	299.64	1503	318.61	1572	338.43	1641	359.13
1228	242.99	1297	261.96	1366	280.94	1435	299.91	1504	318.89	1573	338.73	1642	359.43
1229	243.26	1298	262.24	1367	281.21	1436	300.19	1505	319.16	1574	339.03	1643	359.73
1230	243.54	1299	262.51	1368	281.49	1437	300.46	1506	319.44	1575	339.33	1644	360.03
1231	243.81	1300	262.79	1369	281.76	1438	300.74	1507	319.71	1576	339.63	1645	360.33
1232	244.09	1301	263.06	1370	282.04	1439	301.01	1508	319.99	1577	339.93	1646	360.63
1233	244.36	1302	263.34	1371	282.31	1440	301.29	1509	320.26	1578	340.23	1647	360.93
1234	244.64	1303	263.61	1372	282.59	1441	301.56	1510	320.54	1579	340.53	1648	361.23
1235	244.91	1304	263.89	1373	282.86	1442	301.84	1511	320.81	1580	340.83	1649	361.53

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
1236	245.19	1305	264.16	1374	283.14	1443	302.11	1512	321.09	1581	341.13	1650	361.83
1237	245.46	1306	264.44	1375	283.41	1444	302.39	1513	321.36	1582	341.43	1651	362.13
1238	245.74	1307	264.71	1376	283.69	1445	302.66	1514	321.64	1583	341.73	1652	362.43
1239	246.01	1308	264.99	1377	283.96	1446	302.94	1515	321.91	1584	342.03	1653	362.73

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
1654	363.03	1724	384.03	1794	405.03	1864	426.03	1934	447.03
1655	363.33	1725	384.33	1795	405.33	1865	426.33	1935	447.33
1656	363.63	1726	384.63	1796	405.63	1866	426.63	1936	447.63
1657	363.93	1727	384.93	1797	405.93	1867	426.93	1937	447.93
1658	364.23	1728	385.23	1798	406.23	1868	427.23	1938	448.23
1659	364.53	1729	385.53	1799	406.53	1869	427.53	1939	448.53
1660	364.83	1730	385.83	1800	406.83	1870	427.83	1940	448.83
1661	365.13	1731	386.13	1801	407.13	1871	428.13	1941	449.13
1662	365.43	1732	386.43	1802	407.43	1872	428.43	1942	449.43
1663	365.73	1733	386.73	1803	407.73	1873	428.73	1943	449.73
1664	366.03	1734	387.03	1804	408.03	1874	429.03	1944	450.03
1665	366.33	1735	387.33	1805	408.33	1875	429.33	1945	450.33
1666	366.63	1736	387.63	1806	408.63	1876	429.63	1946	450.63
1667	366.93	1737	387.93	1807	408.93	1877	429.93	1947	450.93
1668	367.23	1738	388.23	1808	409.23	1878	430.23	1948	451.23
1669	367.53	1739	388.53	1809	409.53	1879	430.53	1949	451.53
1670	367.83	1740	388.83	1810	409.83	1880	430.83	1950	451.83
1671	368.13	1741	389.13	1811	410.13	1881	431.13	1951	452.13
1672	368.43	1742	389.43	1812	410.43	1882	431.43	1952	452.43
1673	368.73	1743	389.73	1813	410.73	1883	431.73	1953	452.73

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
1674	369.03	1744	390.03	1814	411.03	1884	432.03	1954	453.03
1675	369.33	1745	390.33	1815	411.33	1885	432.33	1955	453.33
1676	369.63	1746	390.63	1816	411.63	1886	432.63	1956	453.63
1677	369.93	1747	390.93	1817	411.93	1887	432.93	1957	453.93
1678	370.23	1748	391.23	1818	412.23	1888	433.23	1958	454.23
1679	370.53	1749	391.53	1819	412.53	1889	433.53	1959	454.53
1680	370.83	1750	391.83	1820	412.83	1890	433.83	1960	454.83
1681	371.13	1751	392.13	1821	413.13	1891	434.13	1961	455.13
1682	371.43	1752	392.43	1822	413.43	1892	434.43	1962	455.43
1683	371.73	1753	392.73	1823	413.73	1893	434.73	1963	455.73
1684	372.03	1754	393.03	1824	414.03	1894	435.03	1964	456.03
1685	372.33	1755	393.33	1825	414.33	1895	435.33	1965	456.33
1686	372.63	1756	393.63	1826	414.63	1896	435.63	1966	456.63
1687	372.93	1757	393.93	1827	414.93	1897	435.93	1967	456.93
1688	373.23	1758	394.23	1828	415.23	1898	436.23	1968	457.23
1689	373.53	1759	394.53	1829	415.53	1899	436.53	1969	457.53
1690	373.83	1760	394.83	1830	415.83	1900	436.83	1970	457.83
1691	374.13	1761	395.13	1831	416.13	1901	437.13	1971	458.13
1692	374.43	1762	395.43	1832	416.43	1902	437.43	1972	458.43
1693	374.73	1763	395.73	1833	416.73	1903	437.73	1973	458.73
1694	375.03	1764	396.03	1834	417.03	1904	438.03	1974	459.03
1695	375.33	1765	396.33	1835	417.33	1905	438.33	1975	459.33
1696	375.63	1766	396.63	1836	417.63	1906	438.63	1976	459.63
1697	375.93	1767	396.93	1837	417.93	1907	438.93	1977	459.93
1698	376.23	1768	397.23	1838	418.23	1908	439.23	1978	460.23
1699	376.53	1769	397.53	1839	418.53	1909	439.53	1979	460.53
1700	376.83	1770	397.83	1840	418.83	1910	439.83	1980	460.83
1701	377.13	1771	398.13	1841	419.13	1911	440.13	1981	461.13

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
1702	377.43	1772	398.43	1842	419.43	1912	440.43	1982	461.43
1703	377.73	1773	398.73	1843	419.73	1913	440.73	1983	461.73
1704	378.03	1774	399.03	1844	420.03	1914	441.03	1984	462.03
1705	378.33	1775	399.33	1845	420.33	1915	441.33	1985	462.33
1706	378.63	1776	399.63	1846	420.63	1916	441.63	1986	462.63
1707	378.93	1777	399.93	1847	420.93	1917	441.93	1987	462.93
1708	379.23	1778	400.23	1848	421.23	1918	442.23	1988	463.23
1709	379.53	1779	400.53	1849	421.53	1919	442.53	1989	463.53
1710	379.83	1780	400.83	1850	421.83	1920	442.83	1990	463.83
1711	380.13	1781	401.13	1851	422.13	1921	443.13	1991	464.13
1712	380.43	1782	401.43	1852	422.43	1922	443.43	1992	464.43
1713	380.73	1783	401.73	1853	422.73	1923	443.73	1993	464.73
1714	381.03	1784	402.03	1854	423.03	1924	444.03	1994	465.03
1715	381.33	1785	402.33	1855	423.33	1925	444.33	1995	465.33
1716	381.63	1786	402.63	1856	423.63	1926	444.63	1996	465.63
1717	381.93	1787	402.93	1857	423.93	1927	444.93	1997	465.93
1718	382.23	1788	403.23	1858	424.23	1928	445.23	1998	466.23
1719	382.53	1789	403.53	1859	424.53	1929	445.53	1999	466.53
1720	382.83	1790	403.83	1860	424.83	1930	445.83	2000	466.83
1721	383.13	1791	404.13	1861	425.13	1931	446.13	For every dollar paid over \$2,000, the tax to be deducted is 30 cents.	
1722	383.43	1792	404.43	1862	425.43	1932	446.43		
1723	383.73	1793	404.73	1863	425.73	1933	446.73		

This Act is administered by the Revenue Management Division
of the Ministry of Finance and Economic Management.
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