



## ANALYSIS

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| <p>1. Title<br/>Short Title and commencement<br/>2. Instruments to be stamped by Treasury</p> | <p>3. Delegation by Financial Secretary</p> |
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1973, No. 22

An Act to amend the Stamp Duties Act 1971-72

(15 February 1974)

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 and commencement - (1) This Act may be cited as the Stamp Duties Amendment Act 1973 and shall be read together with and deemed part of the Stamp Duties Act 1971-72 (hereinafter referred to as "the principal Act").  
(2) This Act shall be deemed to have come into force on the 17th day of May, 1973.

2. Instruments to be stamped by Treasury - Section 13 of the principal Act is hereby amended by adding a new subsection as follows:-

"(2) Notwithstanding any other provisions of this Act the Minister responsible for finance may designate any other Department of State as the Department to stamp instruments and to carry out the other functions and powers conferred upon the Treasury by this Act and in the event of the Minister so doing all references to the Treasury in this Act shall be deemed to be references to the Department so designated."

3. Delegation by Financial Secretary - The principal Act is hereby further amended by inserting, after section 13 and before section 14 a new section as follows:

"13A. (1) For the purposes of this Act the Financial Secretary may delegate any of his powers to any other officer of the Public Service including the power of delegation

conferred by this section.

(2) Every such delegation may be revoked at any time, and no such delegation shall prevent the exercise of the same power by the Financial Secretary.

(3) Any such delegation may be made subject to such conditions and restrictions (if any) as the Financial Secretary thinks fit and may be made either generally or in relation to any particular matter.

(4) The fact that an officer of the Public Service exercises any power of the Financial Secretary, shall in the absence of proof to the contrary, be sufficient evidence of his authority to do so."

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This Act is administered in the Treasury.