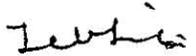


**THE REPUBLIC OF KIRIBATI**  
(No. 19 of 1996)

I assent



Beretitenti  
(4/11 | 1996

**AN ACT**  
**TO AMEND THE INTERNAL REVENUE BOARD ACT (1990)**

**MADE** by the Maneaba ni Maungatabu and Assented to by the Beretitenti.

**Short Title**

1. This Act may be cited as the Internal Revenue Board (Amendment) Act 1990.

**Amendment of Section 3(1)**

2. (i) deleting at Section 3(1)(b) "the Secretary for Trade, Industry and Labour" and substitute it with "the Secretary for Commerce, Industry and Tourism".
- (ii) deleting at Section 3(1)(g) "the Chief Customs Officer" and substitute it with the "Comptroller of Customs".

This printed impression has been examined by me with the Bill which passed the Maneaba ni Maungatabu on 4th November 1996 and is found by me to be a true and correctly printed copy of the said Bill.

  
/ Clerk to the Maneaba ni Maungatabu

Published by exhibition at the Maneaba ni Maungatabu this            day of            1996.

Clerk to the Maneaba ni Maungatabu.

## **INTERNAL REVENUE BOARD (AMENDMENT) ACT 1996**

### **EXPLANATORY MEMORANDUM**

This Act is to make a minor amendment to the Internal Revenue Board Act 1990 to reflect the current changes to the title of the members of the Board namely the Secretary for Commerce, Industry and Tourism in place of the Secretary for Trade, Industry and Labour and the Comptroller of Customs in place of the Chief Customs Officer.