



Tuvalu

INCOME TAX (AMENDMENT) ACT 2019



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AN ACT TO AMEND THE INCOME TAX ACT TO EXEMPT OFFICIALS OF A FOREIGN GOVERNMENT OR ORGANIZATION FROM PAYMENT OF TAX

Commencement [17th April 2019]

1 Short Title

This Act may be cited as the Income Tax (Amendment) Act 2019.

2 Amendment to Schedule 1

Schedule 1 of the Act is amended by inserting a new paragraph under Part IV as follows:

- “(4) the income of an individual, other than a citizen of Tuvalu, who holds office in Tuvalu as an official of a foreign government or international organization is exempted to the extent provided in the Diplomatic Privileges Act”.