



## ANALYSIS

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|------------------------------|---------------------------------|
| Title                        |                                 |
| 1. Short Title               | 4. Increase in Provisional Tax  |
| 2. 1978 Tax Surcharge        | 5. Application of 1978 payments |
| 3. Deductions from PAYE etc. |                                 |

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1978-79, No. 21

An Act to amend the Income Tax Surcharge Act 1978

(27 March 1979)

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 - This Act may be cited as the Income Tax Surcharge Amendment Act 1978-79 and shall be read together with and deemed part of The Income Tax Surcharge Act 1978 (hereinafter referred to as "the principal Act")
2. 1978 Tax Surcharge - Subsection 2 of section 2 of the principal Act is hereby amended by omitting the words "fifty percent" and substituting the words "twenty five percent".
3. Deductions from PAYE etc. - Section 3 of the principal Act is hereby amended by omitting the words "1st November 1979" and substituting the words "1st April 1979".
4. Increase in Provisional Tax - Section 4 of the principal Act is hereby amended by omitting the words "fifty percent" and substituting the words "twenty five percent".
5. Application of 1978 payments - Subsection 2 of Section 6 of the principal Act is hereby amended by omitting the words "31 October 1979" and substituting the words "31 March 1979".

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This Act is administered in the Inland Revenue Department