

**REPUBLIC OF KIRIBATI**  
(No. 5 of 1999)

I assent,

Beretitenti  
*Assented: 21<sup>st</sup> March 2000*

**AN ACT TO AMEND THE COPRA TAX ACT 1986**  
**(NO.10 OF 1986)**

Commencement:

Made by the Maneaba ni Maungatabu and assented to by the Beretitenti.

**Short Title**

1. This Act may be cited as the Copra Tax (Amendment) Act 1999.

**Amendment of section 3**

2. Section 3 of the Copra Tax Act 1986 is amended by —

“(a) renumbering the existing section 3 as subsection (1); and

(b) adding a new subsection (2) as follows:-

“The Beretitenti, acting in accordance with the advice of the Cabinet, may by order amend the Schedule to the Act”.

## **COPRA TAX (AMENDMENT) ACT 1999**

### **EXPLANATORY MEMORANDUM**

This short Act seeks to amend section 3 of the Copra Tax Act 1986 in order to enable the Government to change the Schedule if necessary and hence also the rate of the copra tax that a local government council may impose on the people.

Presently the rate of the copra tax that a council is empowered to impose can vary from 1 to 10 per cent depending on as what a Council consider appropriate in accordance with the ability of tax payers to pay.

With the proposed changes in sections 2 and once passed the Government would then be able to change the above rate of 1-10% to other rates which the Government considers reasonable under any circumstances

Michael N. Takabwe  
Attorney General  
18/05/99