

**REPUBLIC OF KIRIBATI**  
(No. 4 of 1994)

I assent,

Beretitenti  
*Assented: 16<sup>th</sup> November 1994*

**AN ACT TO AMEND THE INCOME TAX ACT (1990)**

Commencement:  
1994

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

**Short title and commencement**

1. This Act may be cited as the Income Tax (Amendment) Act 1994 and shall come into operation on 1 January 1995.

**Amendment of section 16**

2. Section 16 (1) (d) of the Income Tax 1990 is amended by repealing the word “pension” after the word “any”.

# **INCOME TAX (AMENDMENT) ACT 1994**

## **EXPLANATORY MEMORANDUM**

The principal object of this Act is to exempt pensions from being taxed under the Income Tax Act 1990.

Michael Neaua Takabwe  
Attorney General  
20 October 1994