

REPUBLIC OF KIRIBATI
(No. 5 of 1999)

I assent,

Beretitenti
Assented: 21st 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