

REPUBLIC OF KIRIBATI
(No. 15 of 1980)

I assent,

W. Tabua
Beretitenti,
31 December, 1980.

AN ACT TO AMEND THE INCOME TAX ACT (Cap. 44).

Commencement: 31 December, 1980

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

Short title.

1. This Act may be cited as the Income Tax (Amendment) Act, 1980.

Repeals section
3 and Schedule
1 of Cap. 44.

2. Section 3 and Schedule 1 of the Income Tax Ordinance are hereby repealed.

This printed impression has been carefully examined by me with the Bill which passed the Maneaba ni Maungatabu on 16 December, 1980, and is found by me to be a true and correctly printed copy of the said Bill.

Damien
.....
Clerk to the Maneaba ni
Maungatabu.

I certify that the above Bill was on 16 December, 1980, passed by the Maneaba ni Maungatabu on a certificate of urgency under section 68(3)(a) of the Constitution.

Rororo
.....
Speaker.

Published by exhibition -

(a) at the Public Office of the Beretitenti
on 31 December, 1980.

[Signature]
.....
Secretary to the Cabinet.

(b) at the Maneaba ni Maungatabu
on 31 December, 1980.

Damien
.....
Clerk to the Maneaba ni
Maungatabu.

INCOME TAX (AMENDMENT) ACT, 1980

EXPLANATORY MEMORANDUM

The revenue produced by the Basic Rate of tax is comparatively small (an estimated \$20,000 for 1981) and the Basic Rate bears most heavily on the lower-paid people. For these reasons it is considered that the Basic Rate tax can properly be abolished that this Act achieves that purpose.

Michael Jennings
Attorney General

INCOME TAX (AMENDMENT) ACT, 1980

LEGAL REPORT

I hereby certify my opinion that none of the provisions of the above Act conflict with the provisions of the Constitution and that the Beretitenti may properly assent to the Act.

Michael Jennings
Attorney General
18 December, 1980.