




REPUBLIC OF KIRIBATI

(No. 4 of 1994)

I assent,


Beretitenti

16/11/1994

AN ACT TO AMEND THE INCOME TAX ACT (1990)

Commencement;
1994

MADE by the Maneaha 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(i)(d) of the Income Tax 1990 is
amended by repealing the word "pension" after the
word "any".


INCOME TAX (AMENDMENT) ACT 1994

EXPLANATORY MEMORANDUM

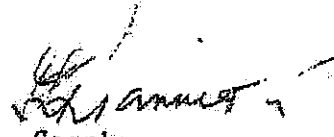
The principal object of this Act is to exempt pensions from being taxed under the Income Tax Act 1990.

Michael Neaua Takabwebwe
Attorney General
20 October 1994

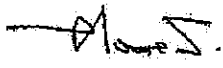
This printed impression has been carefully examined by me with the Bill which passed the Maneaba ni Maungatabu on the 10th November 1994 and is found by me to be a true and correctly printed copy of the Bill.


Clerk to the Maneaba
ni Maungatabu

I certify that the above Act was on the 10th November
passed by the Maneaba ni Maungatabu on a certificate
of urgency under section 68(3((a) of the Constitution.


Speaker

Published by exhibition at the Maneaba ni Maungatabu
this 18th day of November 1994.


Clerk to the Maneaba
ni Maungatabu