

## INCOME TAX RULES 1997

### 1 Name

These are the Income Tax Rules 1997.

### 2 Taxation

- (1) (i) All remuneration paid for services performed in Tokelau or in the service of Tokelau shall be taxed in Tokelau in accordance with the provisions in the Schedule.
- (ii) The tax shall be levied at source on behalf of the Administration of Tokelau.
- (2) (i) Every person resident in Tokelau shall pay tax to the Administration of Tokelau in accordance with the table of rates in the Schedule.
- (ii) The tax shall be levied on the net income received during each financial year and paid not later than 1 October in the financial year following that in which it was earned.
- (iii) In this paragraph income excludes money received by way of family remittances.

### 3 Repeal

[Spent]

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#### SCHEDULE

Annual Income	Tax rate
\$0–\$3,000	5%
\$3,001–\$4,000	7.5%
\$4,001–\$10,000	11%
\$10,001–\$17,000	15%
\$17,001–\$25,000	18.5%
\$25,001– and above	25%

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