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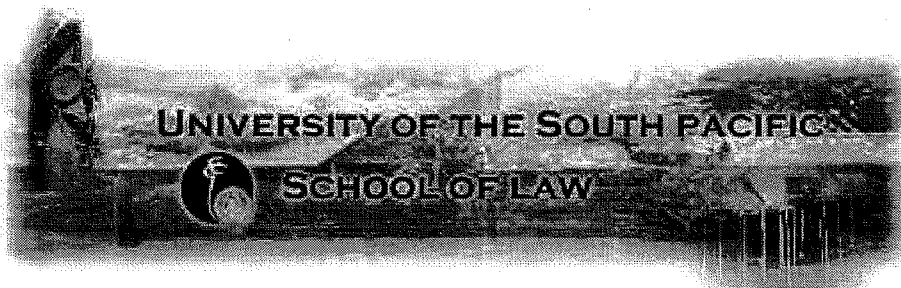
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PACIFIC LAW MATERIALS

Kiribati - Legislation

REPUBLIC OF KIRIBATI

INCOME TAX AMENDMENT ACT 1996
 (No. 20 of 1996)

I assent,

(Sgd: T. Tito)
 Beretitenti
 21/11/1996

AN ACT TO AMEND THE INCOME TAX ACT 1990

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 1996.

Amendment of section 3

2. Section 3 of the Income Tax Act 1990 (hereinafter referred to as the Principal Act) is hereby amended by inserting between the definition of "relative" and the definition of "resident" the following new definition:-

"religious and charitable organisations" means those organisations not involved with the activities having business character.

Section 101(2)(b)

3. Section 101(2)(b) of the Principal Act is hereby amended by deleting "6 months" appearing immediately after the word "within" and before the word "of", and substitute it with "60 days".

Amendment of Section 101(6)

4. Section 101(6) of the Principal Act is amended by -

(i) deleting "60 days" appearing in section 101(6)(b) immediately

after the word "within" and before the word "of" and substitute it with "30 days".

(ii) deleting "1 year" appearing in the paragraph immediately following Section 101(6)(b) and after the word "within" but before the word "of" and substitute it with "90 days".

Amendment of Section 103(4)

5. The Principal Act is amended at Section 103(4) by deleting the words "one member" appearing at the end of this subsection and substitute it with the word "three members".
