



ANALYSIS

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1979-80, No. 8

An Act to amend the Stamp Duties Act 1971-72

(21 February 1980)

BE IT ENACTED by the Legislative Assembly of the Cook Islands in session assembled, and by the authority of the same, as follows:

1. Short title - (1) This Act may be cited as the Stamp Duties Amendment Act 1979-80 and shall be read together with and deemed part of the Stamp Duties Act 1971-72 (hereinafter referred to as "the principal Act").
2. Interpretation - Section 2 of the Principal Act is hereby amended as follows:-
 - (1) By omitting the term "Financial Secretary" and its definition.
 - (2) By inserting immediately before the term "consideration" and its definition the following term and definition -

"Collector of Inland Revenue" or "Collector" means the Collector of Inland Revenue appointed under the Income Tax Act 1972; and include any person for the time being authorised to exercise or perform any of the powers and functions of the Collector.
3. Consequential Amendments - The principal Act is hereby amended -
 - (1) By omitting the words "Financial Secretary" wherever they appear and substituting the words "Collector of Inland Revenue."
 - (2) By omitting the word "Treasury" wherever it appears and substituting the words "Inland Revenue Department".
4. Repeals - The Stamp Duties Amendment Act 1973 is hereby repealed.

This Act is administered in the Inland Revenue Department.

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