



ANALYSIS

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| 1. | Title
Short Title and
commencement | 3. | Liability of the
Crown |
| 2. | Stamp Duty payable | | |

1981-82, No. 25

An Act to amend the Stamp Duties Act 1971-72

(6 May 1982)

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

1. Short title and commencement - (1) This Act may be cited as the Stamp Duties Amendment Act 1981-82 and shall be read together with and deemed part of the Stamp Duties Act 1971-72 (hereinafter referred to as "the principal Act").

(2) This Act shall be deemed to have come into force on the 13th day of March 1972.

2. Stamp duty payable - The principal Act is hereby amended by inserting immediately before section 11 the following new section:

"10A. Stamp duty payable - Unless otherwise provided by this Act, or by or pursuant to any other enactment, stamp duty shall be paid to the Crown on every instrument executed after the commencement of this Act."

3. Liability of the Crown - The principal Act is hereby amended by repealing sections 60, 88 and 107 thereof.

This Act is administered in the Department of Inland Revenue