



COOK ISLANDS

Primary legislation

Income Tax (Automatic Exchange of Financial Account Information and Other Matters) Amendment Act of 26 September 2016

See Below

Income Tax Amendment Act of 23 June 2017

See below

More information on the AEOI portal: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/>

Examined and certified by:

Clerk of the Parliament

In the name and on behalf of Her Majesty Queen Elizabeth the Second I hereby assent to
this Act this 23rd day of June 2017



Queen's Representative

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Schedule

**New Schedule 2A substituted
PAYE schedule from 1 January 2018**

An Act to amend the Income Tax Act 1997 to—

- (a) provide for a tax amnesty and tax debt forgiveness:**
- (b) enable things to be done under the Act electronically:**
- (c) provide for other tax-related matters.**

The Parliament of the Cook Islands enacts as follows—**1 Title**

This Act is the Income Tax Amendment Act 2017.

2 Commencement

- (1) Sections 27 to 29 come into force on 1 January 2018.
- (2) The rest of this Act comes into force on the day on which it receives the Queen's Representative's assent.

3 Principal Act amended

This Act amends the Income Tax Act 1997.

4 Section 2 amended (Interpretation)

- (1) Section 2 is amended by repealing the definitions of "Book and document" and "book or document".
- (2) The definition of "Notice" in section 2 is amended by inserting ", or delivered electronically in accordance with section 228A" after "to any of them".
- (3) Section 2 is amended by inserting the following definition in its appropriate alphabetical order—
"records has the same meaning as in section 217(3)".

5 Section 7 replaced (Officers to maintain secrecy)

Section 7 is repealed and the following section is substituted—

"7 Officers to maintain secrecy

- "(1) The Collector and every other officer of the Revenue Management Division—
 - "(a) must maintain and aid in maintaining the secrecy of all matters that come to his or her knowledge and that relate to this Act or any other enactment administered by the Division that imposes taxes or duties payable to the Crown; and
 - "(b) except for the purpose of giving effect to this Act or the other enactment, must not communicate such matters to any person; and
 - "(c) must, before beginning to perform any official duty under this Act or the other enactment, take and subscribe to an oath of fidelity and secrecy to maintain secrecy in conformity with this section.

- “(2) No officer of the Revenue Management Division can be required to produce in any Court any records or to divulge or communicate to any Court any matter or thing coming under the notice of the officer in the performance of duties as an officer of the Division, except when it is necessary to do so for the purpose of giving effect to any provision of this Act or any other enactment that imposes taxes or duties payable to the Crown.
- “(3) Despite any other enactment to the contrary, no agent of, or person who provides services to, the Revenue Management Division—
 - “(a) can be compelled to produce to, or share with, the Financial Intelligence Unit or any other agency of the Government any tax information (including information stored in any database maintained by the Division) provided to the Division by another country if—
 - “(i) the information is subject to the information sharing provisions of any international instrument to which the Cook Islands is a party; and
 - “(ii) the Cook Islands would be in breach of, or prejudice, those information sharing provisions if the information were to be produced or shared; or
 - “(b) may, without express authority given by or on behalf of the Collector, divulge or communicate to any person outside the Division any taxpayer information to which the agent or person had access while engaged by, or providing services to, the Division.
- “(4) Every person who wilfully acts in contravention of the provisions of this section or in contravention of the true intent of his or her oath commits an offence and is liable on conviction to imprisonment for a term not exceeding 6 months or to a fine not exceeding \$5,000.
- “(5) To avoid doubt, for the purposes of this section all duties as defined in section 4 of the Customs Revenue and Border Protection Act 2012 are duties payable to the Crown.”

6 Section 8 amended (Annual Returns)

Section 8 is amended by inserting the following subsection as subsection (2)—

- “(2) However, any taxpayers who have income tax deducted from salary or wages need not furnish a return of income for a tax year if the Collector is satisfied that they meet the criteria (if any) specified for this purpose in regulations under this Act or that it is impractical or uneconomic to require that a return be furnished by the taxpayers concerned.”

7 Section 13 amended (Collector may in certain cases demand special returns and make special assessments)

Section 13(2) is amended by omitting “suns” and substituting “sums”.

8 New section 17A (Tax amnesty for previously undeclared income)

The following section is inserted after section 17—

“17A Tax amnesty for previously undeclared income

- “(1) A taxpayer who, before 1 August 2017, has derived taxable income from any source within or outside the Cook Islands, but has not declared that income, may declare that income in a return provided to the Collector under this section and take advantage of the provisions of this section.
- “(2) The return of undeclared income must be made during the amnesty period.
- “(3) The taxpayer must pay the tax payable on the undeclared income and, in addition, pay a penalty equal to 20 percent of the amount of the tax payable on the undeclared income.
- “(4) The payments under subsection (3) must be paid to the Collector within the amnesty period or under a payment arrangement acceptable to the Collector.
- “(5) If the taxpayer pays the amounts referred to in subsection (3) in accordance with this section,—
- “(a) the payment of the outstanding tax and the penalty are regarded as the final tax and penalty payable in respect of the income for which the payments are paid; and
- “(b) no legal proceedings may be brought against the taxpayer in respect of the income declared under this section.
- “(6) For the purposes of this section, **amnesty period** means the period that begins on 1 August 2017 and ends with the close of 31 December 2017.”

9 Section 59 amended (Certain deductions not permitted)

Section 59(k)(ii) is amended by omitting “section 6(1)(g)” and substituting “section 46(1)(g)”.

10 Section 69 amended (Losses incurred may be set off against future profits)

The second proviso in section 69(2) is amended by omitting “and so far as it cannot then be given, shall be given from the next succeeding assessment, and so on” and substituting “and so on”.

11 Section 77 amended (Income derived by trusts)

Section 77 is amended by inserting the following subsections after subsection (2)—

- “(3) A foreign-sourced amount of trustee income derived in an income year from a foreign trust by a trustee who is not resident in the Cook Islands when the trustee derives the income (a **non-resident trustee**) that would be assessable income if derived by a person resident in the Cook Islands (as provided in subsection (5)) is assessable income of the non-resident trustee if, at any time in the income year,—
- “(a) a settlor of the trust is a Cook Islands resident; or
- “(b) the trust is a superannuation fund; or
- “(c) the trust is a testamentary trust and a trustee of the trust is resident in the Cook Islands.
- “(4) However, subsection (3) does not apply if the non-resident trustee is resident outside the Cook Islands at all times during the income year.

- “(5) A foreign-sourced amount of trustee income derived in an income year from a foreign trust by a trustee who is resident in the Cook Islands when the trustee derives the income is assessable income of the trustee.
- “(6) However, subsection (5) does not apply if—
 - “(a) no settlor of the trust is at any time in the income year a Cook Islands resident; and
 - “(b) the trust is not a superannuation fund; and
 - “(c) the trust is not a testamentary trust.”

12 New section 96C inserted (Further provisions relating to Common Reporting Standard)

The following section is inserted after section 96B—

“96C Further provisions relating to Common Reporting Standard

- “(1) For the purposes of the implementation in the Cook Islands of the CRS, the relevant date—
 - “(a) in Section III.C(6) is 31 December 2016;
 - “(b) in Section III.D is 31 December 2017 in respect of High Value Accounts and 31 December 2018 in respect of Lower Value Accounts;
 - “(c) in Section V.A is 31 December 2016;
 - “(d) in Section V.B is 31 December 2016 in both the first and second instances;
 - “(e) in Section V.E(1) is 31 December 2016 in the first instance and 31 December 2018 in the second instance;
 - “(f) in Section V.E(2) is 31 December 2016;
 - “(g) in Section VIII.B(8)(b) is 1 January 2017;
 - “(h) in Section VIII.C(9) is 31 December 2016;
 - “(i) in Section VIII.C(10) is 1 January 2017;
 - “(j) in Section VIII.C(14) is 31 December 2016;
 - “(k) in Section VIII.C(15) is 31 December 2016;
 - “(l) in Section VIII.C(17)(f)(ii) is 1 January 2017;
 - “(m) for the due diligence deadlines are—
 - “(i) 31 December 2017 for high value individual accounts;
 - “(ii) 31 December 2018 for low value individual accounts;
 - “(n) for the deadline for review of pre-existing entity accounts is 31 December 2018 (*see* Sections V.D(1) and V.E(1) of the CRS).
- “(2) For the purposes of the implementation in the Cook Islands of the CRS, **Reportable Jurisdiction** means—
 - “(a) for the purposes of the CRS due diligence procedures (Sections II to VII of the CRS), any foreign jurisdiction other than the United States of America; and
 - “(b) for the purposes of CRS reporting (Section I of the CRS), a jurisdiction specified in Section VIII.D(4) of the CRS; and
 - “(c) for any other purpose, a jurisdiction prescribed for the purpose by regulations made under section 96B.
- “(3) Without limiting anything in section 96A or 96B, regulations made under section 96B may—
 - “(a) incorporate by reference any content of the CRS Commentary;

- “(b) give effect to the general reporting requirements and due diligence requirements set out in Annex 5 of the CRS (*Wider Approach to the Common Reporting Standard*, under which jurisdictions may extend due diligence procedures to cover all non-residents or residents of jurisdictions with which they have an exchange of information instrument in place).”

13 Heading to Part VII amended

The heading to Part VII is amended by inserting "INTERESTS IN LAND PAYMENTS," after "DIVIDENDS,".

14 Section 98 amended (Interpretation)

The definition of “withholding income” in section 98 is amended by inserting the following paragraph after paragraph (a)—

- “(ab) includes any rental or other payments derived from leases, licences, or other interests in any land in the Cook Islands and paid to a person who is not resident in the Cook Islands; and”.

15 Section 101 amended (Deduction of withholding tax)

Section 101 is amended by inserting the following subsection after subsection (4)—

- “(5) In the case of any payment of withholding income to which paragraph (ab) of the definition of withholding income in section 98 applies, the following provisions apply to the deduction of withholding tax of an amount determined in accordance with section 100 and payment of the amount to the Collector—
 - “(a) in any case where the rental or other payment is paid to the Ministry of Justice for on-payment (after deducting any fees and expenses) to the individual land owner or owners, the Ministry of Justice must deduct the withholding tax from the amount it pays out to the individual land owner or owners and pay it to the Collector:
 - “(b) in any case where the rental or other payment is paid to the Ministry of Justice for on-payment (after deducting any fees and expenses) to a body corporate established under the Land (Facilitation of Dealings) Act 1970 or any other Act and then to the individual land owner or owners, that body corporate must deduct the withholding tax from the amount it pays out to the individual land owner or owners and pay it to the Collector:
 - “(c) in any case where the rental or other payment is paid directly to a body corporate established under any Act, that body corporate must deduct the withholding tax from the amount it pays out to the individual land owner or owners and pay it to the Collector:
 - “(d) in any case where the rental or other payment is paid directly to the individual land owner or owners, the lessee or other person or entity making the payment must deduct the withholding tax from the amount it pays out to the individual land owner or owners and pay it to the Collector.”

- 16 Section 104 amended (Statement to be delivered to Collector)**
Section 104 is amended by omitting “15 February” and substituting “31 January” in each place.
- 17 Section 155 amended (Payment of tax deductions to Collector)**
(1) Section 155(1)(b) is amended by omitting “20 January” and substituting “31 January”.
(2) Section 155(1)(e) is amended by omitting “15 February” and substituting “31 January”.
- 18 Section 204 amended (Relief from additional tax)**
Section 204 is amended by inserting the following subsection after subsection (1)—
“(2) On application for relief made in writing by or on behalf of any taxpayer who, as at 1 August 2017, is liable for the payment of any additional tax under section 190, the Collector must remit the whole of that additional tax if—
“(a) the taxpayer has paid all other outstanding income tax (if any) that is payable by the taxpayer up to that date and the taxpayer enters into an agreement or arrangement with the Collector under which the taxpayer agrees, on terms acceptable to the Collector, to meet the taxpayer’s other existing and future obligations under this Act; or
“(b) the taxpayer enters into an agreement or arrangement with the Collector under which the taxpayer agrees, on terms acceptable to the Collector,—
“(i) to pay all that other outstanding tax to the Collector under a payment arrangement with the Collector; and
“(ii) to meet the taxpayer’s other existing and future obligations under this Act.”
- 19 Section 206 amended (Penalty for failure to furnish returns, etc)**
Section 206 is amended by inserting the following subsection after subsection (1A)—
“(1B) A person who commits an offence against subsection (1)(f) is liable on conviction to imprisonment for a term not exceeding 2 years or a fine not exceeding \$100,000, or both.”
- 20 Section 217 amended (Keeping of business records)**
Section 217(3) is amended—
(a) by omitting “this section” and substituting “this Act”; and
(b) by inserting “; and any document referred to in this subsection that is in an electronic format is a record for the purposes of this Act” after “that agent’s principal”.
- 21 New section 217A inserted (Keeping of records relating to resident foreign trusts)**
The following section is inserted after section 217—

“217A Keeping of records relating to resident foreign trusts

- “(1) Every resident of the Cook Islands who is a trustee of a foreign trust in any income year must keep sufficient records to enable the Collector, or any officer authorised by the Collector for that purpose, to ascertain readily—
- “(a) records that evidence the creation and constitution of the foreign trust; and
 - “(b) particulars of settlements made on, and distributions made by, the foreign trust, including the date of the settlement or distribution; and
 - “(c) the name and address of the settlors and of the recipients of distributions; and
 - “(d) the name and contact particulars of resident foreign trustees; and
 - “(e) a record of the assets and liabilities of the foreign trust and details of all sums of money received and expended by the trustee in relation to the foreign trust, including evidence of when and where the receipt and expenditure took place.
- “(2) A trust is a **foreign trust** at a moment in time if no settlor is resident in the Cook Islands at any time in the period that—
- “(a) starts on the date on which a settlement was first made on the trust; and
 - “(b) ends with the moment in time.”

22 Section 219 amended (Collector to have power to inspect books and documents)

- (1) The heading to section 219 is amended by omitting “books and documents” and substituting “records”.
- (2) Section 219(1) and (1A) are amended by omitting “books and documents” and “books or documents” and substituting “records” in each place.
- (3) Section 219 is amended by inserting the following subsection after subsection (1B)—

“(1C) If a hard or electronic copy of information on an electronic information storage media is not able to be made available in accordance with subsection (1A), the Collector or officer may seize and retain the media for as long as is necessary to copy the information required.”
- (4) Section 219 is amended by inserting the following subsection after subsection (2)—

“(2A) For the purposes of subsection (2) and without limiting the generality of that subsection, reasonable assistance includes providing access to the following—

 - “(a) information on an electronic information storage media, including the entering of a password or other basis of authentication for access to the media:
 - “(b) decryption information necessary to decrypt data to which access is sought under this section.”
- (5) Section 219 is amended by inserting the following subsection after subsection (3)—

- “(4) In this section and section 220, **electronic information storage media** includes a computer, mobile electronic device, portable storage media, and any other facility for the electronic storage of information.”

23 Section 220 amended (Information to be furnished on request of Collector)

- (1) Section 220(1) is amended by omitting “books and documents” and substituting “records”.
- (2) Section 220 is amended by inserting the following subsections after subsection (1)—
- “(1A) If a person fails to furnish information or produce records as required under subsection (1), the Collector or an authorised officer may seize any electronic information storage media on which the information or records are stored and retain the media for as long as is necessary to copy the information or records.
- “(1B) A person whose electronic information storage media has been seized under subsection (1A) must provide reasonable assistance to enable the Collector or authorised officer to access the information or records stored on the media, including the entering of a password or other basis of authentication for access to the media, or providing decryption information necessary to decrypt data on the media.”

24 Section 222 amended (Inquiry by Collector)

- (1) Section 222(1) is amended by omitting “books and documents” and substituting “records”.
- (2) Section 222 is amended by inserting the following subsection after subsection (1)—
- “(1A) Section 220(1A) and (1B) apply with any necessary modifications if a person fails to produce records as required under subsection (1).”
- (3) Section 222(3) is amended by omitting “document” and substituting “records”.

25 Section 223 amended (Offences)

Section 223(2) is amended by omitting “\$1000” and substituting “\$10,000”.

26 New section 228A inserted (Application of electronic tax system)

The following section is inserted after section 228—

“228A Application of electronic tax system

- “(1) Despite the other provisions of this Act, the Collector may authorise all or any of the following to be done electronically through a computer system or mobile electronic device—
- “(a) the filing of an application for a taxpayer identification number or registration, or for cancellation of a taxpayer identification number or registration:
- “(b) the filing of a tax return or other document:
- “(c) the payment of tax and other amounts:
- “(d) the payment of a refund of tax:
- “(e) the service of notice of any document by the Collector:
- “(f) the doing of any other act or thing that is required or permitted to be done under this Act.

- “(2) Subject to subsection (4), the Collector may direct that a person or class of persons is to do any act or thing referred to in subsection (1) electronically through the use of a computer system or mobile electronic device.
- “(3) Subject to subsection (4), the Collector may do any act or thing referred to in subsection (1) electronically through the use of a computer system or mobile electronic device.
- “(4) Subsections (2) and (3) do not apply to a taxpayer if the Collector is satisfied that the taxpayer does not have the capacity to receive or make communications or payments electronically.
- “(5) For the avoidance of doubt, an electronic communication made by, or to, the Collector under subsection (2) or (3) is treated as a notice in writing.
- “(6) Regulations under this Act may prescribe or provide for the procedures for the doing of any act or thing electronically under this section.”

27 Schedule 1 amended

- (1) The first item in the second column of the table in clause 3 of the First Schedule is amended by omitting “17.5 cents” and substituting “17 cents”.
- (2) The second item in the second column of the table in clause 3 of the First Schedule is amended by omitting “27.5 cents” and substituting “27 cents”.

28 Schedule 2 amended

- (1) Clause 2(1)(b)(i) of the Second Schedule is amended by omitting “18.5%” and substituting “17%”.
- (2) Clause 2(1)(b)(ii) of the Second Schedule is amended by omitting “27.5%” and substituting “27%”.

29 New Schedule 2A substituted

Schedule 2A is repealed and the Schedule 2A set out in the Schedule of this Act is substituted.

30 Outstanding turnover tax debt may be written off

The Collector may write off any turnover tax debt payable under the Turnover Tax Act 1980 that is outstanding as at the commencement of this section.

Schedule
New Schedule 2A substituted
PAYE schedule from 1 January 2018

No tax on weekly incomes below \$212

| Weekly Income | Tax |
|---------------|------|
| 212 | 0.08 |
| 213 | 0.25 |
| 214 | 0.42 |
| 215 | 0.59 |
| 216 | 0.76 |
| 217 | 0.93 |
| 218 | 1.10 |
| 219 | 1.27 |
| 220 | 1.44 |
| 221 | 1.61 |
| 222 | 1.78 |
| 223 | 1.95 |
| 224 | 2.12 |
| 225 | 2.29 |
| 226 | 2.46 |
| 227 | 2.63 |
| 228 | 2.80 |
| 229 | 2.97 |
| 230 | 3.14 |
| 231 | 3.31 |
| 232 | 3.48 |
| 233 | 3.65 |
| 234 | 3.82 |
| 235 | 3.99 |
| 236 | 4.16 |
| 237 | 4.33 |
| 238 | 4.50 |
| 239 | 4.67 |
| 240 | 4.84 |
| 241 | 5.01 |
| 242 | 5.18 |
| 243 | 5.35 |
| 244 | 5.52 |
| 245 | 5.69 |
| 246 | 5.86 |
| 247 | 6.03 |
| 248 | 6.20 |
| 249 | 6.37 |
| 250 | 6.54 |
| 251 | 6.71 |
| 252 | 6.88 |
| 253 | 7.05 |
| 254 | 7.22 |
| 255 | 7.39 |

| Weekly Income | Tax |
|---------------|-------|
| 256 | 7.56 |
| 257 | 7.73 |
| 258 | 7.90 |
| 259 | 8.07 |
| 260 | 8.24 |
| 261 | 8.41 |
| 262 | 8.58 |
| 263 | 8.75 |
| 264 | 8.92 |
| 265 | 9.09 |
| 266 | 9.26 |
| 267 | 9.43 |
| 268 | 9.60 |
| 269 | 9.77 |
| 270 | 9.94 |
| 271 | 10.11 |
| 272 | 10.28 |
| 273 | 10.45 |
| 274 | 10.62 |
| 275 | 10.79 |
| 276 | 10.96 |
| 277 | 11.13 |
| 278 | 11.30 |
| 279 | 11.47 |
| 280 | 11.64 |
| 281 | 11.81 |
| 282 | 11.98 |
| 283 | 12.15 |
| 284 | 12.32 |
| 285 | 12.49 |
| 286 | 12.66 |
| 287 | 12.83 |
| 288 | 13.00 |
| 289 | 13.17 |
| 290 | 13.34 |
| 291 | 13.51 |
| 292 | 13.68 |
| 293 | 13.85 |
| 294 | 14.02 |
| 295 | 14.19 |
| 296 | 14.36 |
| 297 | 14.53 |
| 298 | 14.70 |
| 299 | 14.87 |
| 300 | 15.04 |
| 301 | 15.21 |
| 302 | 15.38 |
| 303 | 15.55 |
| 304 | 15.72 |
| 305 | 15.89 |
| 306 | 16.06 |
| 307 | 16.23 |
| 308 | 16.40 |

| Weekly Income | Tax |
|---------------|-------|
| 309 | 16.57 |
| 310 | 16.74 |
| 311 | 16.91 |
| 312 | 17.08 |
| 313 | 17.25 |
| 314 | 17.42 |
| 315 | 17.59 |
| 316 | 17.76 |
| 317 | 17.93 |
| 318 | 18.10 |
| 319 | 18.27 |
| 320 | 18.44 |
| 321 | 18.61 |
| 322 | 18.78 |
| 323 | 18.95 |
| 324 | 19.12 |
| 325 | 19.29 |
| 326 | 19.46 |
| 327 | 19.63 |
| 328 | 19.80 |
| 329 | 19.97 |
| 330 | 20.14 |
| 331 | 20.31 |
| 332 | 20.48 |
| 333 | 20.65 |
| 334 | 20.82 |
| 335 | 20.99 |
| 336 | 21.16 |
| 337 | 21.33 |
| 338 | 21.50 |
| 339 | 21.67 |
| 340 | 21.84 |
| 341 | 22.01 |
| 342 | 22.18 |
| 343 | 22.35 |
| 344 | 22.52 |
| 345 | 22.69 |
| 346 | 22.86 |
| 347 | 23.03 |
| 348 | 23.20 |
| 349 | 23.37 |
| 350 | 23.54 |
| 351 | 23.71 |
| 352 | 23.88 |
| 353 | 24.05 |
| 354 | 24.22 |
| 355 | 24.39 |
| 356 | 24.56 |
| 357 | 24.73 |
| 358 | 24.90 |
| 359 | 25.07 |
| 360 | 25.24 |
| 361 | 25.41 |

| Weekly Income | Tax |
|---------------|-------|
| 362 | 25.58 |
| 363 | 25.75 |
| 364 | 25.92 |
| 365 | 26.09 |
| 366 | 26.26 |
| 367 | 26.43 |
| 368 | 26.60 |
| 369 | 26.77 |
| 370 | 26.94 |
| 371 | 27.11 |
| 372 | 27.28 |
| 373 | 27.45 |
| 374 | 27.62 |
| 375 | 27.79 |
| 376 | 27.96 |
| 377 | 28.13 |
| 378 | 28.30 |
| 379 | 28.47 |
| 380 | 28.64 |
| 381 | 28.81 |
| 382 | 28.98 |
| 383 | 29.15 |
| 384 | 29.32 |
| 385 | 29.49 |
| 386 | 29.66 |
| 387 | 29.83 |
| 388 | 30.00 |
| 389 | 30.17 |
| 390 | 30.34 |
| 391 | 30.51 |
| 392 | 30.68 |
| 393 | 30.85 |
| 394 | 31.02 |
| 395 | 31.19 |
| 396 | 31.36 |
| 397 | 31.53 |
| 398 | 31.70 |
| 399 | 31.87 |
| 400 | 32.04 |
| 401 | 32.21 |
| 402 | 32.38 |
| 403 | 32.55 |
| 404 | 32.72 |
| 405 | 32.89 |
| 406 | 33.06 |
| 407 | 33.23 |
| 408 | 33.40 |
| 409 | 33.57 |
| 410 | 33.74 |
| 411 | 33.91 |
| 412 | 34.08 |
| 413 | 34.25 |
| 414 | 34.42 |

| Weekly Income | Tax |
|---------------|-------|
| 415 | 34.59 |
| 416 | 34.76 |
| 417 | 34.93 |
| 418 | 35.10 |
| 419 | 35.27 |
| 420 | 35.44 |
| 421 | 35.61 |
| 422 | 35.78 |
| 423 | 35.95 |
| 424 | 36.12 |
| 425 | 36.29 |
| 426 | 36.46 |
| 427 | 36.63 |
| 428 | 36.80 |
| 429 | 36.97 |
| 430 | 37.14 |
| 431 | 37.31 |
| 432 | 37.48 |
| 433 | 37.65 |
| 434 | 37.82 |
| 435 | 37.99 |
| 436 | 38.16 |
| 437 | 38.33 |
| 438 | 38.50 |
| 439 | 38.67 |
| 440 | 38.84 |
| 441 | 39.01 |
| 442 | 39.18 |
| 443 | 39.35 |
| 444 | 39.52 |
| 445 | 39.69 |
| 446 | 39.86 |
| 447 | 40.03 |
| 448 | 40.20 |
| 449 | 40.37 |
| 450 | 40.54 |
| 451 | 40.71 |
| 452 | 40.88 |
| 453 | 41.05 |
| 454 | 41.22 |
| 455 | 41.39 |
| 456 | 41.56 |
| 457 | 41.73 |
| 458 | 41.90 |
| 459 | 42.07 |
| 460 | 42.24 |
| 461 | 42.41 |
| 462 | 42.58 |
| 463 | 42.75 |
| 464 | 42.92 |
| 465 | 43.09 |
| 466 | 43.26 |
| 467 | 43.43 |

| Weekly Income | Tax |
|---------------|-------|
| 468 | 43.60 |
| 469 | 43.77 |
| 470 | 43.94 |
| 471 | 44.11 |
| 472 | 44.28 |
| 473 | 44.45 |
| 474 | 44.62 |
| 475 | 44.79 |
| 476 | 44.96 |
| 477 | 45.13 |
| 478 | 45.30 |
| 479 | 45.47 |
| 480 | 45.64 |
| 481 | 45.81 |
| 482 | 45.98 |
| 483 | 46.15 |
| 484 | 46.32 |
| 485 | 46.49 |
| 486 | 46.66 |
| 487 | 46.83 |
| 488 | 47.00 |
| 489 | 47.17 |
| 490 | 47.34 |
| 491 | 47.51 |
| 492 | 47.68 |
| 493 | 47.85 |
| 494 | 48.02 |
| 495 | 48.19 |
| 496 | 48.36 |
| 497 | 48.53 |
| 498 | 48.70 |
| 499 | 48.87 |
| 500 | 49.04 |
| 501 | 49.21 |
| 502 | 49.38 |
| 503 | 49.55 |
| 504 | 49.72 |
| 505 | 49.89 |
| 506 | 50.06 |
| 507 | 50.23 |
| 508 | 50.40 |
| 509 | 50.57 |
| 510 | 50.74 |
| 511 | 50.91 |
| 512 | 51.08 |
| 513 | 51.25 |
| 514 | 51.42 |
| 515 | 51.59 |
| 516 | 51.76 |
| 517 | 51.93 |
| 518 | 52.10 |
| 519 | 52.27 |
| 520 | 52.44 |

| Weekly Income | Tax |
|---------------|-------|
| 521 | 52.61 |
| 522 | 52.78 |
| 523 | 52.95 |
| 524 | 53.12 |
| 525 | 53.29 |
| 526 | 53.46 |
| 527 | 53.63 |
| 528 | 53.80 |
| 529 | 53.97 |
| 530 | 54.14 |
| 531 | 54.31 |
| 532 | 54.48 |
| 533 | 54.65 |
| 534 | 54.82 |
| 535 | 54.99 |
| 536 | 55.16 |
| 537 | 55.33 |
| 538 | 55.50 |
| 539 | 55.67 |
| 540 | 55.84 |
| 541 | 56.01 |
| 542 | 56.18 |
| 543 | 56.35 |
| 544 | 56.52 |
| 545 | 56.69 |
| 546 | 56.86 |
| 547 | 57.03 |
| 548 | 57.20 |
| 549 | 57.37 |
| 550 | 57.54 |
| 551 | 57.71 |
| 552 | 57.88 |
| 553 | 58.05 |
| 554 | 58.22 |
| 555 | 58.39 |
| 556 | 58.56 |
| 557 | 58.73 |
| 558 | 58.90 |
| 559 | 59.07 |
| 560 | 59.24 |
| 561 | 59.41 |
| 562 | 59.58 |
| 563 | 59.75 |
| 564 | 59.92 |
| 565 | 60.09 |
| 566 | 60.26 |
| 567 | 60.43 |
| 568 | 60.60 |
| 569 | 60.77 |
| 570 | 60.94 |
| 571 | 61.11 |
| 572 | 61.28 |
| 573 | 61.45 |

| Weekly Income | Tax |
|---------------|-------|
| 574 | 61.62 |
| 575 | 61.79 |
| 576 | 61.96 |
| 577 | 62.14 |
| 578 | 62.41 |
| 579 | 62.68 |
| 580 | 62.95 |
| 581 | 63.22 |
| 582 | 63.49 |
| 583 | 63.76 |
| 584 | 64.03 |
| 585 | 64.30 |
| 586 | 64.57 |
| 587 | 64.84 |
| 588 | 65.11 |
| 589 | 65.38 |
| 590 | 65.65 |
| 591 | 65.92 |
| 592 | 66.19 |
| 593 | 66.46 |
| 594 | 66.73 |
| 595 | 67.00 |
| 596 | 67.27 |
| 597 | 67.54 |
| 598 | 67.81 |
| 599 | 68.08 |
| 600 | 68.35 |
| 601 | 68.62 |
| 602 | 68.89 |
| 603 | 69.16 |
| 604 | 69.43 |
| 605 | 69.70 |
| 606 | 69.97 |
| 607 | 70.24 |
| 608 | 70.51 |
| 609 | 70.78 |
| 610 | 71.05 |
| 611 | 71.32 |
| 612 | 71.59 |
| 613 | 71.86 |
| 614 | 72.13 |
| 615 | 72.40 |
| 616 | 72.67 |
| 617 | 72.94 |
| 618 | 73.21 |
| 619 | 73.48 |
| 620 | 73.75 |
| 621 | 74.02 |
| 622 | 74.29 |
| 623 | 74.56 |
| 624 | 74.83 |
| 625 | 75.10 |
| 626 | 75.37 |

| Weekly Income | Tax |
|---------------|-------|
| 627 | 75.64 |
| 628 | 75.91 |
| 629 | 76.18 |
| 630 | 76.45 |
| 631 | 76.72 |
| 632 | 76.99 |
| 633 | 77.26 |
| 634 | 77.53 |
| 635 | 77.80 |
| 636 | 78.07 |
| 637 | 78.34 |
| 638 | 78.61 |
| 639 | 78.88 |
| 640 | 79.15 |
| 641 | 79.42 |
| 642 | 79.69 |
| 643 | 79.96 |
| 644 | 80.23 |
| 645 | 80.50 |
| 646 | 80.77 |
| 647 | 81.04 |
| 648 | 81.31 |
| 649 | 81.58 |
| 650 | 81.85 |
| 651 | 82.12 |
| 652 | 82.39 |
| 653 | 82.66 |
| 654 | 82.93 |
| 655 | 83.20 |
| 656 | 83.47 |
| 657 | 83.74 |
| 658 | 84.01 |
| 659 | 84.28 |
| 660 | 84.55 |
| 661 | 84.82 |
| 662 | 85.09 |
| 663 | 85.36 |
| 664 | 85.63 |
| 665 | 85.90 |
| 666 | 86.17 |
| 667 | 86.44 |
| 668 | 86.71 |
| 669 | 86.98 |
| 670 | 87.25 |
| 671 | 87.52 |
| 672 | 87.79 |
| 673 | 88.06 |
| 674 | 88.33 |
| 675 | 88.60 |
| 676 | 88.87 |
| 677 | 89.14 |
| 678 | 89.41 |
| 679 | 89.68 |

| Weekly Income | Tax |
|---------------|--------|
| 680 | 89.95 |
| 681 | 90.22 |
| 682 | 90.49 |
| 683 | 90.76 |
| 684 | 91.03 |
| 685 | 91.30 |
| 686 | 91.57 |
| 687 | 91.84 |
| 688 | 92.11 |
| 689 | 92.38 |
| 690 | 92.65 |
| 691 | 92.92 |
| 692 | 93.19 |
| 693 | 93.46 |
| 694 | 93.73 |
| 695 | 94.00 |
| 696 | 94.27 |
| 697 | 94.54 |
| 698 | 94.81 |
| 699 | 95.08 |
| 700 | 95.35 |
| 701 | 95.62 |
| 702 | 95.89 |
| 703 | 96.16 |
| 704 | 96.43 |
| 705 | 96.70 |
| 706 | 96.97 |
| 707 | 97.24 |
| 708 | 97.51 |
| 709 | 97.78 |
| 710 | 98.05 |
| 711 | 98.32 |
| 712 | 98.59 |
| 713 | 98.86 |
| 714 | 99.13 |
| 715 | 99.40 |
| 716 | 99.67 |
| 717 | 99.94 |
| 718 | 100.21 |
| 719 | 100.48 |
| 720 | 100.75 |
| 721 | 101.02 |
| 722 | 101.29 |
| 723 | 101.56 |
| 724 | 101.83 |
| 725 | 102.10 |
| 726 | 102.37 |
| 727 | 102.64 |
| 728 | 102.91 |
| 729 | 103.18 |
| 730 | 103.45 |
| 731 | 103.72 |
| 732 | 103.99 |

| Weekly Income | Tax |
|---------------|--------|
| 733 | 104.26 |
| 734 | 104.53 |
| 735 | 104.80 |
| 736 | 105.07 |
| 737 | 105.34 |
| 738 | 105.61 |
| 739 | 105.88 |
| 740 | 106.15 |
| 741 | 106.42 |
| 742 | 106.69 |
| 743 | 106.96 |
| 744 | 107.23 |
| 745 | 107.50 |
| 746 | 107.77 |
| 747 | 108.04 |
| 748 | 108.31 |
| 749 | 108.58 |
| 750 | 108.85 |
| 751 | 109.12 |
| 752 | 109.39 |
| 753 | 109.66 |
| 754 | 109.93 |
| 755 | 110.20 |
| 756 | 110.47 |
| 757 | 110.74 |
| 758 | 111.01 |
| 759 | 111.28 |
| 760 | 111.55 |
| 761 | 111.82 |
| 762 | 112.09 |
| 763 | 112.36 |
| 764 | 112.63 |
| 765 | 112.90 |
| 766 | 113.17 |
| 767 | 113.44 |
| 768 | 113.71 |
| 769 | 113.98 |
| 770 | 114.25 |
| 771 | 114.52 |
| 772 | 114.79 |
| 773 | 115.06 |
| 774 | 115.33 |
| 775 | 115.60 |
| 776 | 115.87 |
| 777 | 116.14 |
| 778 | 116.41 |
| 779 | 116.68 |
| 780 | 116.95 |
| 781 | 117.22 |
| 782 | 117.49 |
| 783 | 117.76 |
| 784 | 118.03 |
| 785 | 118.30 |

| Weekly Income | Tax |
|---------------|--------|
| 786 | 118.57 |
| 787 | 118.84 |
| 788 | 119.11 |
| 789 | 119.38 |
| 790 | 119.65 |
| 791 | 119.92 |
| 792 | 120.19 |
| 793 | 120.46 |
| 794 | 120.73 |
| 795 | 121.00 |
| 796 | 121.27 |
| 797 | 121.54 |
| 798 | 121.81 |
| 799 | 122.08 |
| 800 | 122.35 |
| 801 | 122.62 |
| 802 | 122.89 |
| 803 | 123.16 |
| 804 | 123.43 |
| 805 | 123.70 |
| 806 | 123.97 |
| 807 | 124.24 |
| 808 | 124.51 |
| 809 | 124.78 |
| 810 | 125.05 |
| 811 | 125.32 |
| 812 | 125.59 |
| 813 | 125.86 |
| 814 | 126.13 |
| 815 | 126.40 |
| 816 | 126.67 |
| 817 | 126.94 |
| 818 | 127.21 |
| 819 | 127.48 |
| 820 | 127.75 |
| 821 | 128.02 |
| 822 | 128.29 |
| 823 | 128.56 |
| 824 | 128.83 |
| 825 | 129.10 |
| 826 | 129.37 |
| 827 | 129.64 |
| 828 | 129.91 |
| 829 | 130.18 |
| 830 | 130.45 |
| 831 | 130.72 |
| 832 | 130.99 |
| 833 | 131.26 |
| 834 | 131.53 |
| 835 | 131.80 |
| 836 | 132.07 |
| 837 | 132.34 |
| 838 | 132.61 |

| Weekly Income | Tax |
|---------------|--------|
| 839 | 132.88 |
| 840 | 133.15 |
| 841 | 133.42 |
| 842 | 133.69 |
| 843 | 133.96 |
| 844 | 134.23 |
| 845 | 134.50 |
| 846 | 134.77 |
| 847 | 135.04 |
| 848 | 135.31 |
| 849 | 135.58 |
| 850 | 135.85 |
| 851 | 136.12 |
| 852 | 136.39 |
| 853 | 136.66 |
| 854 | 136.93 |
| 855 | 137.20 |
| 856 | 137.47 |
| 857 | 137.74 |
| 858 | 138.01 |
| 859 | 138.28 |
| 860 | 138.55 |
| 861 | 138.82 |
| 862 | 139.09 |
| 863 | 139.36 |
| 864 | 139.63 |
| 865 | 139.90 |
| 866 | 140.17 |
| 867 | 140.44 |
| 868 | 140.71 |
| 869 | 140.98 |
| 870 | 141.25 |
| 871 | 141.52 |
| 872 | 141.79 |
| 873 | 142.06 |
| 874 | 142.33 |
| 875 | 142.60 |
| 876 | 142.87 |
| 877 | 143.14 |
| 878 | 143.41 |
| 879 | 143.68 |
| 880 | 143.95 |
| 881 | 144.22 |
| 882 | 144.49 |
| 883 | 144.76 |
| 884 | 145.03 |
| 885 | 145.30 |
| 886 | 145.57 |
| 887 | 145.84 |
| 888 | 146.11 |
| 889 | 146.38 |
| 890 | 146.65 |
| 891 | 146.92 |

Income Tax Amendment

| Weekly Income | Tax |
|---------------|--------|
| 892 | 147.19 |
| 893 | 147.46 |
| 894 | 147.73 |
| 895 | 148.00 |
| 896 | 148.27 |
| 897 | 148.54 |
| 898 | 148.81 |
| 899 | 149.08 |
| 900 | 149.35 |
| 901 | 149.62 |
| 902 | 149.89 |
| 903 | 150.16 |
| 904 | 150.43 |
| 905 | 150.70 |
| 906 | 150.97 |
| 907 | 151.24 |
| 908 | 151.51 |
| 909 | 151.78 |
| 910 | 152.05 |
| 911 | 152.32 |
| 912 | 152.59 |
| 913 | 152.86 |
| 914 | 153.13 |
| 915 | 153.40 |
| 916 | 153.67 |
| 917 | 153.94 |
| 918 | 154.21 |
| 919 | 154.48 |
| 920 | 154.75 |
| 921 | 155.02 |
| 922 | 155.29 |
| 923 | 155.56 |
| 924 | 155.83 |
| 925 | 156.10 |
| 926 | 156.37 |
| 927 | 156.64 |
| 928 | 156.91 |
| 929 | 157.18 |
| 930 | 157.45 |
| 931 | 157.72 |
| 932 | 157.99 |
| 933 | 158.26 |
| 934 | 158.53 |
| 935 | 158.80 |
| 936 | 159.07 |
| 937 | 159.34 |
| 938 | 159.61 |
| 939 | 159.88 |
| 940 | 160.15 |
| 941 | 160.42 |
| 942 | 160.69 |
| 943 | 160.96 |
| 944 | 161.23 |

| Weekly Income | Tax |
|---------------|--------|
| 945 | 161.50 |
| 946 | 161.77 |
| 947 | 162.04 |
| 948 | 162.31 |
| 949 | 162.58 |
| 950 | 162.85 |
| 951 | 163.12 |
| 952 | 163.39 |
| 953 | 163.66 |
| 954 | 163.93 |
| 955 | 164.20 |
| 956 | 164.47 |
| 957 | 164.74 |
| 958 | 165.01 |
| 959 | 165.28 |
| 960 | 165.55 |
| 961 | 165.82 |
| 962 | 166.09 |
| 963 | 166.36 |
| 964 | 166.63 |
| 965 | 166.90 |
| 966 | 167.17 |
| 967 | 167.44 |
| 968 | 167.71 |
| 969 | 167.98 |
| 970 | 168.25 |
| 971 | 168.52 |
| 972 | 168.79 |
| 973 | 169.06 |
| 974 | 169.33 |
| 975 | 169.60 |
| 976 | 169.87 |
| 977 | 170.14 |
| 978 | 170.41 |
| 979 | 170.68 |
| 980 | 170.95 |
| 981 | 171.22 |
| 982 | 171.49 |
| 983 | 171.76 |
| 984 | 172.03 |
| 985 | 172.30 |
| 986 | 172.57 |
| 987 | 172.84 |
| 988 | 173.11 |
| 989 | 173.38 |
| 990 | 173.65 |
| 991 | 173.92 |
| 992 | 174.19 |
| 993 | 174.46 |
| 994 | 174.73 |
| 995 | 175.00 |
| 996 | 175.27 |
| 997 | 175.54 |

| Weekly Income | Tax |
|---------------|--------|
| 998 | 175.81 |
| 999 | 176.08 |
| 1000 | 176.35 |
| 1001 | 176.62 |
| 1002 | 176.89 |
| 1003 | 177.16 |
| 1004 | 177.43 |
| 1005 | 177.70 |
| 1006 | 177.97 |
| 1007 | 178.24 |
| 1008 | 178.51 |
| 1009 | 178.78 |
| 1010 | 179.05 |
| 1011 | 179.32 |
| 1012 | 179.59 |
| 1013 | 179.86 |
| 1014 | 180.13 |
| 1015 | 180.40 |
| 1016 | 180.67 |
| 1017 | 180.94 |
| 1018 | 181.21 |
| 1019 | 181.48 |
| 1020 | 181.75 |
| 1021 | 182.02 |
| 1022 | 182.29 |
| 1023 | 182.56 |
| 1024 | 182.83 |
| 1025 | 183.10 |
| 1026 | 183.37 |
| 1027 | 183.64 |
| 1028 | 183.91 |
| 1029 | 184.18 |
| 1030 | 184.45 |
| 1031 | 184.72 |
| 1032 | 184.99 |
| 1033 | 185.26 |
| 1034 | 185.53 |
| 1035 | 185.80 |
| 1036 | 186.07 |
| 1037 | 186.34 |
| 1038 | 186.61 |
| 1039 | 186.88 |
| 1040 | 187.15 |
| 1041 | 187.42 |
| 1042 | 187.69 |
| 1043 | 187.96 |
| 1044 | 188.23 |
| 1045 | 188.50 |
| 1046 | 188.77 |
| 1047 | 189.04 |
| 1048 | 189.31 |
| 1049 | 189.58 |
| 1050 | 189.85 |

| Weekly Income | Tax |
|---------------|--------|
| 1051 | 190.12 |
| 1052 | 190.39 |
| 1053 | 190.66 |
| 1054 | 190.93 |
| 1055 | 191.20 |
| 1056 | 191.47 |
| 1057 | 191.74 |
| 1058 | 192.01 |
| 1059 | 192.28 |
| 1060 | 192.55 |
| 1061 | 192.82 |
| 1062 | 193.09 |
| 1063 | 193.36 |
| 1064 | 193.63 |
| 1065 | 193.90 |
| 1066 | 194.17 |
| 1067 | 194.44 |
| 1068 | 194.71 |
| 1069 | 194.98 |
| 1070 | 195.25 |
| 1071 | 195.52 |
| 1072 | 195.79 |
| 1073 | 196.06 |
| 1074 | 196.33 |
| 1075 | 196.60 |
| 1076 | 196.87 |
| 1077 | 197.14 |
| 1078 | 197.41 |
| 1079 | 197.68 |
| 1080 | 197.95 |
| 1081 | 198.22 |
| 1082 | 198.49 |
| 1083 | 198.76 |
| 1084 | 199.03 |
| 1085 | 199.30 |
| 1086 | 199.57 |
| 1087 | 199.84 |
| 1088 | 200.11 |
| 1089 | 200.38 |
| 1090 | 200.65 |
| 1091 | 200.92 |
| 1092 | 201.19 |
| 1093 | 201.46 |
| 1094 | 201.73 |
| 1095 | 202.00 |
| 1096 | 202.27 |
| 1097 | 202.54 |
| 1098 | 202.81 |
| 1099 | 203.08 |
| 1100 | 203.35 |
| 1101 | 203.62 |
| 1102 | 203.89 |
| 1103 | 204.16 |

Income Tax Amendment

| Weekly Income | Tax |
|---------------|--------|
| 1104 | 204.43 |
| 1105 | 204.70 |
| 1106 | 204.97 |
| 1107 | 205.24 |
| 1108 | 205.51 |
| 1109 | 205.78 |
| 1110 | 206.05 |
| 1111 | 206.32 |
| 1112 | 206.59 |
| 1113 | 206.86 |
| 1114 | 207.13 |
| 1115 | 207.40 |
| 1116 | 207.67 |
| 1117 | 207.94 |
| 1118 | 208.21 |
| 1119 | 208.48 |
| 1120 | 208.75 |
| 1121 | 209.02 |
| 1122 | 209.29 |
| 1123 | 209.56 |
| 1124 | 209.83 |
| 1125 | 210.10 |
| 1126 | 210.37 |
| 1127 | 210.64 |
| 1128 | 210.91 |
| 1129 | 211.18 |
| 1130 | 211.45 |
| 1131 | 211.72 |
| 1132 | 211.99 |
| 1133 | 212.26 |
| 1134 | 212.53 |
| 1135 | 212.80 |
| 1136 | 213.07 |
| 1137 | 213.34 |
| 1138 | 213.61 |
| 1139 | 213.88 |
| 1140 | 214.15 |
| 1141 | 214.42 |
| 1142 | 214.69 |
| 1143 | 214.96 |
| 1144 | 215.23 |
| 1145 | 215.50 |
| 1146 | 215.77 |
| 1147 | 216.04 |
| 1148 | 216.31 |
| 1149 | 216.58 |
| 1150 | 216.85 |
| 1151 | 217.12 |
| 1152 | 217.39 |
| 1153 | 217.66 |
| 1154 | 217.93 |
| 1155 | 218.20 |
| 1156 | 218.47 |

| Weekly Income | Tax |
|---------------|--------|
| 1157 | 218.74 |
| 1158 | 219.01 |
| 1159 | 219.28 |
| 1160 | 219.55 |
| 1161 | 219.82 |
| 1162 | 220.09 |
| 1163 | 220.36 |
| 1164 | 220.63 |
| 1165 | 220.90 |
| 1166 | 221.17 |
| 1167 | 221.44 |
| 1168 | 221.71 |
| 1169 | 221.98 |
| 1170 | 222.25 |
| 1171 | 222.52 |
| 1172 | 222.79 |
| 1173 | 223.06 |
| 1174 | 223.33 |
| 1175 | 223.60 |
| 1176 | 223.87 |
| 1177 | 224.14 |
| 1178 | 224.41 |
| 1179 | 224.68 |
| 1180 | 224.95 |
| 1181 | 225.22 |
| 1182 | 225.49 |
| 1183 | 225.76 |
| 1184 | 226.03 |
| 1185 | 226.30 |
| 1186 | 226.57 |
| 1187 | 226.84 |
| 1188 | 227.11 |
| 1189 | 227.38 |
| 1190 | 227.65 |
| 1191 | 227.92 |
| 1192 | 228.19 |
| 1193 | 228.46 |
| 1194 | 228.73 |
| 1195 | 229.00 |
| 1196 | 229.27 |
| 1197 | 229.54 |
| 1198 | 229.81 |
| 1199 | 230.08 |
| 1200 | 230.35 |
| 1201 | 230.62 |
| 1202 | 230.89 |
| 1203 | 231.16 |
| 1204 | 231.43 |
| 1205 | 231.70 |
| 1206 | 231.97 |
| 1207 | 232.24 |
| 1208 | 232.51 |
| 1209 | 232.78 |

| Weekly Income | Tax |
|---------------|--------|
| 1210 | 233.05 |
| 1211 | 233.32 |
| 1212 | 233.59 |
| 1213 | 233.86 |
| 1214 | 234.13 |
| 1215 | 234.40 |
| 1216 | 234.67 |
| 1217 | 234.94 |
| 1218 | 235.21 |
| 1219 | 235.48 |
| 1220 | 235.75 |
| 1221 | 236.02 |
| 1222 | 236.29 |
| 1223 | 236.56 |
| 1224 | 236.83 |
| 1225 | 237.10 |
| 1226 | 237.37 |
| 1227 | 237.64 |
| 1228 | 237.91 |
| 1229 | 238.18 |
| 1230 | 238.45 |
| 1231 | 238.72 |
| 1232 | 238.99 |
| 1233 | 239.26 |
| 1234 | 239.53 |
| 1235 | 239.80 |
| 1236 | 240.07 |
| 1237 | 240.34 |
| 1238 | 240.61 |
| 1239 | 240.88 |
| 1240 | 241.15 |
| 1241 | 241.42 |
| 1242 | 241.69 |
| 1243 | 241.96 |
| 1244 | 242.23 |
| 1245 | 242.50 |
| 1246 | 242.77 |
| 1247 | 243.04 |
| 1248 | 243.31 |
| 1249 | 243.58 |
| 1250 | 243.85 |
| 1251 | 244.12 |
| 1252 | 244.39 |
| 1253 | 244.66 |
| 1254 | 244.93 |
| 1255 | 245.20 |
| 1256 | 245.47 |
| 1257 | 245.74 |
| 1258 | 246.01 |
| 1259 | 246.28 |
| 1260 | 246.55 |
| 1261 | 246.82 |
| 1262 | 247.09 |

| Weekly Income | Tax |
|---------------|--------|
| 1263 | 247.36 |
| 1264 | 247.63 |
| 1265 | 247.90 |
| 1266 | 248.17 |
| 1267 | 248.44 |
| 1268 | 248.71 |
| 1269 | 248.98 |
| 1270 | 249.25 |
| 1271 | 249.52 |
| 1272 | 249.79 |
| 1273 | 250.06 |
| 1274 | 250.33 |
| 1275 | 250.60 |
| 1276 | 250.87 |
| 1277 | 251.14 |
| 1278 | 251.41 |
| 1279 | 251.68 |
| 1280 | 251.95 |
| 1281 | 252.22 |
| 1282 | 252.49 |
| 1283 | 252.76 |
| 1284 | 253.03 |
| 1285 | 253.30 |
| 1286 | 253.57 |
| 1287 | 253.84 |
| 1288 | 254.11 |
| 1289 | 254.38 |
| 1290 | 254.65 |
| 1291 | 254.92 |
| 1292 | 255.19 |
| 1293 | 255.46 |
| 1294 | 255.73 |
| 1295 | 256.00 |
| 1296 | 256.27 |
| 1297 | 256.54 |
| 1298 | 256.81 |
| 1299 | 257.08 |
| 1300 | 257.35 |
| 1301 | 257.62 |
| 1302 | 257.89 |
| 1303 | 258.16 |
| 1304 | 258.43 |
| 1305 | 258.70 |
| 1306 | 258.97 |
| 1307 | 259.24 |
| 1308 | 259.51 |
| 1309 | 259.78 |
| 1310 | 260.05 |
| 1311 | 260.32 |
| 1312 | 260.59 |
| 1313 | 260.86 |
| 1314 | 261.13 |
| 1315 | 261.40 |

| Weekly Income | Tax |
|---------------|--------|
| 1316 | 261.67 |
| 1317 | 261.94 |
| 1318 | 262.21 |
| 1319 | 262.48 |
| 1320 | 262.75 |
| 1321 | 263.02 |
| 1322 | 263.29 |
| 1323 | 263.56 |
| 1324 | 263.83 |
| 1325 | 264.10 |
| 1326 | 264.37 |
| 1327 | 264.64 |
| 1328 | 264.91 |
| 1329 | 265.18 |
| 1330 | 265.45 |
| 1331 | 265.72 |
| 1332 | 265.99 |
| 1333 | 266.26 |
| 1334 | 266.53 |
| 1335 | 266.80 |
| 1336 | 267.07 |
| 1337 | 267.34 |
| 1338 | 267.61 |
| 1339 | 267.88 |
| 1340 | 268.15 |
| 1341 | 268.42 |
| 1342 | 268.69 |
| 1343 | 268.96 |
| 1344 | 269.23 |
| 1345 | 269.50 |
| 1346 | 269.77 |
| 1347 | 270.04 |
| 1348 | 270.31 |
| 1349 | 270.58 |
| 1350 | 270.85 |
| 1351 | 271.12 |
| 1352 | 271.39 |
| 1353 | 271.66 |
| 1354 | 271.93 |
| 1355 | 272.20 |
| 1356 | 272.47 |
| 1357 | 272.74 |
| 1358 | 273.01 |
| 1359 | 273.28 |
| 1360 | 273.55 |
| 1361 | 273.82 |
| 1362 | 274.09 |
| 1363 | 274.36 |
| 1364 | 274.63 |
| 1365 | 274.90 |
| 1366 | 275.17 |
| 1367 | 275.44 |
| 1368 | 275.71 |

| Weekly Income | Tax |
|---------------|--------|
| 1369 | 275.98 |
| 1370 | 276.25 |
| 1371 | 276.52 |
| 1372 | 276.79 |
| 1373 | 277.06 |
| 1374 | 277.33 |
| 1375 | 277.60 |
| 1376 | 277.87 |
| 1377 | 278.14 |
| 1378 | 278.41 |
| 1379 | 278.68 |
| 1380 | 278.95 |
| 1381 | 279.22 |
| 1382 | 279.49 |
| 1383 | 279.76 |
| 1384 | 280.03 |
| 1385 | 280.30 |
| 1386 | 280.57 |
| 1387 | 280.84 |
| 1388 | 281.11 |
| 1389 | 281.38 |
| 1390 | 281.65 |
| 1391 | 281.92 |
| 1392 | 282.19 |
| 1393 | 282.46 |
| 1394 | 282.73 |
| 1395 | 283.00 |
| 1396 | 283.27 |
| 1397 | 283.54 |
| 1398 | 283.81 |
| 1399 | 284.08 |
| 1400 | 284.35 |
| 1401 | 284.62 |
| 1402 | 284.89 |
| 1403 | 285.16 |
| 1404 | 285.43 |
| 1405 | 285.70 |
| 1406 | 285.97 |
| 1407 | 286.24 |
| 1408 | 286.51 |
| 1409 | 286.78 |
| 1410 | 287.05 |
| 1411 | 287.32 |
| 1412 | 287.59 |
| 1413 | 287.86 |
| 1414 | 288.13 |
| 1415 | 288.40 |
| 1416 | 288.67 |
| 1417 | 288.94 |
| 1418 | 289.21 |
| 1419 | 289.48 |
| 1420 | 289.75 |
| 1421 | 290.02 |

| Weekly Income | Tax |
|---------------|--------|
| 1422 | 290.29 |
| 1423 | 290.56 |
| 1424 | 290.83 |
| 1425 | 291.10 |
| 1426 | 291.37 |
| 1427 | 291.64 |
| 1428 | 291.91 |
| 1429 | 292.18 |
| 1430 | 292.45 |
| 1431 | 292.72 |
| 1432 | 292.99 |
| 1433 | 293.26 |
| 1434 | 293.53 |
| 1435 | 293.80 |
| 1436 | 294.07 |
| 1437 | 294.34 |
| 1438 | 294.61 |
| 1439 | 294.88 |
| 1440 | 295.15 |
| 1441 | 295.42 |
| 1442 | 295.69 |
| 1443 | 295.96 |
| 1444 | 296.23 |
| 1445 | 296.50 |
| 1446 | 296.77 |
| 1447 | 297.04 |
| 1448 | 297.31 |
| 1449 | 297.58 |
| 1450 | 297.85 |
| 1451 | 298.12 |
| 1452 | 298.39 |
| 1453 | 298.66 |
| 1454 | 298.93 |
| 1455 | 299.20 |
| 1456 | 299.47 |
| 1457 | 299.74 |
| 1458 | 300.01 |
| 1459 | 300.28 |
| 1460 | 300.55 |
| 1461 | 300.82 |
| 1462 | 301.09 |
| 1463 | 301.36 |
| 1464 | 301.63 |
| 1465 | 301.90 |
| 1466 | 302.17 |
| 1467 | 302.44 |
| 1468 | 302.71 |
| 1469 | 302.98 |
| 1470 | 303.25 |
| 1471 | 303.52 |
| 1472 | 303.79 |
| 1473 | 304.06 |
| 1474 | 304.33 |

| Weekly Income | Tax |
|---------------|--------|
| 1475 | 304.60 |
| 1476 | 304.87 |
| 1477 | 305.14 |
| 1478 | 305.41 |
| 1479 | 305.68 |
| 1480 | 305.95 |
| 1481 | 306.22 |
| 1482 | 306.49 |
| 1483 | 306.76 |
| 1484 | 307.03 |
| 1485 | 307.30 |
| 1486 | 307.57 |
| 1487 | 307.84 |
| 1488 | 308.11 |
| 1489 | 308.38 |
| 1490 | 308.65 |
| 1491 | 308.92 |
| 1492 | 309.19 |
| 1493 | 309.46 |
| 1494 | 309.73 |
| 1495 | 310.00 |
| 1496 | 310.27 |
| 1497 | 310.54 |
| 1498 | 310.81 |
| 1499 | 311.08 |
| 1500 | 311.35 |
| 1501 | 311.62 |
| 1502 | 311.89 |
| 1503 | 312.16 |
| 1504 | 312.43 |
| 1505 | 312.70 |
| 1506 | 312.97 |
| 1507 | 313.24 |
| 1508 | 313.51 |
| 1509 | 313.78 |
| 1510 | 314.05 |
| 1511 | 314.32 |
| 1512 | 314.59 |
| 1513 | 314.86 |
| 1514 | 315.13 |
| 1515 | 315.40 |
| 1516 | 315.67 |
| 1517 | 315.94 |
| 1518 | 316.21 |
| 1519 | 316.48 |
| 1520 | 316.75 |
| 1521 | 317.02 |
| 1522 | 317.29 |
| 1523 | 317.56 |
| 1524 | 317.83 |
| 1525 | 318.10 |
| 1526 | 318.37 |
| 1527 | 318.64 |

| Weekly Income | Tax |
|---------------|--------|
| 1528 | 318.91 |
| 1529 | 319.18 |
| 1530 | 319.45 |
| 1531 | 319.72 |
| 1532 | 319.99 |
| 1533 | 320.26 |
| 1534 | 320.53 |
| 1535 | 320.80 |
| 1536 | 321.07 |
| 1537 | 321.34 |
| 1538 | 321.61 |
| 1539 | 321.89 |
| 1540 | 322.19 |
| 1541 | 322.49 |
| 1542 | 322.79 |
| 1543 | 323.09 |
| 1544 | 323.39 |
| 1545 | 323.69 |
| 1546 | 323.99 |
| 1547 | 324.29 |
| 1548 | 324.59 |
| 1549 | 324.89 |
| 1550 | 325.19 |
| 1551 | 325.49 |
| 1552 | 325.79 |
| 1553 | 326.09 |
| 1554 | 326.39 |
| 1555 | 326.69 |
| 1556 | 326.99 |
| 1557 | 327.29 |
| 1558 | 327.59 |
| 1559 | 327.89 |
| 1560 | 328.19 |
| 1561 | 328.49 |
| 1562 | 328.79 |
| 1563 | 329.09 |
| 1564 | 329.39 |
| 1565 | 329.69 |
| 1566 | 329.99 |
| 1567 | 330.29 |
| 1568 | 330.59 |
| 1569 | 330.89 |
| 1570 | 331.19 |
| 1571 | 331.49 |
| 1572 | 331.79 |
| 1573 | 332.09 |
| 1574 | 332.39 |
| 1575 | 332.69 |
| 1576 | 332.99 |
| 1577 | 333.29 |
| 1578 | 333.59 |
| 1579 | 333.89 |
| 1580 | 334.19 |

| Weekly Income | Tax |
|---------------|--------|
| 1581 | 334.49 |
| 1582 | 334.79 |
| 1583 | 335.09 |
| 1584 | 335.39 |
| 1585 | 335.69 |
| 1586 | 335.99 |
| 1587 | 336.29 |
| 1588 | 336.59 |
| 1589 | 336.89 |
| 1590 | 337.19 |
| 1591 | 337.49 |
| 1592 | 337.79 |
| 1593 | 338.09 |
| 1594 | 338.39 |
| 1595 | 338.69 |
| 1596 | 338.99 |
| 1597 | 339.29 |
| 1598 | 339.59 |
| 1599 | 339.89 |
| 1600 | 340.19 |
| 1601 | 340.49 |
| 1602 | 340.79 |
| 1603 | 341.09 |
| 1604 | 341.39 |
| 1605 | 341.69 |
| 1606 | 341.99 |
| 1607 | 342.29 |
| 1608 | 342.59 |
| 1609 | 342.89 |
| 1610 | 343.19 |
| 1611 | 343.49 |
| 1612 | 343.79 |
| 1613 | 344.09 |
| 1614 | 344.39 |
| 1615 | 344.69 |
| 1616 | 344.99 |
| 1617 | 345.29 |
| 1618 | 345.59 |
| 1619 | 345.89 |
| 1620 | 346.19 |
| 1621 | 346.49 |
| 1622 | 346.79 |
| 1623 | 347.09 |
| 1624 | 347.39 |
| 1625 | 347.69 |
| 1626 | 347.99 |
| 1627 | 348.29 |
| 1628 | 348.59 |
| 1629 | 348.89 |
| 1630 | 349.19 |
| 1631 | 349.49 |
| 1632 | 349.79 |
| 1633 | 350.09 |

| Weekly Income | Tax |
|---------------|--------|
| 1634 | 350.39 |
| 1635 | 350.69 |
| 1636 | 350.99 |
| 1637 | 351.29 |
| 1638 | 351.59 |
| 1639 | 351.89 |
| 1640 | 352.19 |
| 1641 | 352.49 |
| 1642 | 352.79 |
| 1643 | 353.09 |
| 1644 | 353.39 |
| 1645 | 353.69 |
| 1646 | 353.99 |
| 1647 | 354.29 |
| 1648 | 354.59 |
| 1649 | 354.89 |
| 1650 | 355.19 |
| 1651 | 355.49 |
| 1652 | 355.79 |
| 1653 | 356.09 |
| 1654 | 356.39 |
| 1655 | 356.69 |
| 1656 | 356.99 |
| 1657 | 357.29 |
| 1658 | 357.59 |
| 1659 | 357.89 |
| 1660 | 358.19 |
| 1661 | 358.49 |
| 1662 | 358.79 |
| 1663 | 359.09 |
| 1664 | 359.39 |
| 1665 | 359.69 |
| 1666 | 359.99 |
| 1667 | 360.29 |
| 1668 | 360.59 |
| 1669 | 360.89 |
| 1670 | 361.19 |
| 1671 | 361.49 |
| 1672 | 361.79 |
| 1673 | 362.09 |
| 1674 | 362.39 |
| 1675 | 362.69 |
| 1676 | 362.99 |
| 1677 | 363.29 |
| 1678 | 363.59 |
| 1679 | 363.89 |
| 1680 | 364.19 |
| 1681 | 364.49 |
| 1682 | 364.79 |
| 1683 | 365.09 |
| 1684 | 365.39 |
| 1685 | 365.69 |
| 1686 | 365.99 |

| Weekly Income | Tax |
|---------------|--------|
| 1687 | 366.29 |
| 1688 | 366.59 |
| 1689 | 366.89 |
| 1690 | 367.19 |
| 1691 | 367.49 |
| 1692 | 367.79 |
| 1693 | 368.09 |
| 1694 | 368.39 |
| 1695 | 368.69 |
| 1696 | 368.99 |
| 1697 | 369.29 |
| 1698 | 369.59 |
| 1699 | 369.89 |
| 1700 | 370.19 |
| 1701 | 370.49 |
| 1702 | 370.79 |
| 1703 | 371.09 |
| 1704 | 371.39 |
| 1705 | 371.69 |
| 1706 | 371.99 |
| 1707 | 372.29 |
| 1708 | 372.59 |
| 1709 | 372.89 |
| 1710 | 373.19 |
| 1711 | 373.49 |
| 1712 | 373.79 |
| 1713 | 374.09 |
| 1714 | 374.39 |
| 1715 | 374.69 |
| 1716 | 374.99 |
| 1717 | 375.29 |
| 1718 | 375.59 |
| 1719 | 375.89 |
| 1720 | 376.19 |
| 1721 | 376.49 |
| 1722 | 376.79 |
| 1723 | 377.09 |
| 1724 | 377.39 |
| 1725 | 377.69 |
| 1726 | 377.99 |
| 1727 | 378.29 |
| 1728 | 378.59 |
| 1729 | 378.89 |
| 1730 | 379.19 |
| 1731 | 379.49 |
| 1732 | 379.79 |
| 1733 | 380.09 |
| 1734 | 380.39 |
| 1735 | 380.69 |
| 1736 | 380.99 |
| 1737 | 381.29 |
| 1738 | 381.59 |
| 1739 | 381.89 |

| Weekly Income | Tax |
|---------------|--------|
| 1740 | 382.19 |
| 1741 | 382.49 |
| 1742 | 382.79 |
| 1743 | 383.09 |
| 1744 | 383.39 |
| 1745 | 383.69 |
| 1746 | 383.99 |
| 1747 | 384.29 |
| 1748 | 384.59 |
| 1749 | 384.89 |
| 1750 | 385.19 |
| 1751 | 385.49 |
| 1752 | 385.79 |
| 1753 | 386.09 |
| 1754 | 386.39 |
| 1755 | 386.69 |
| 1756 | 386.99 |
| 1757 | 387.29 |
| 1758 | 387.59 |
| 1759 | 387.89 |
| 1760 | 388.19 |
| 1761 | 388.49 |
| 1762 | 388.79 |
| 1763 | 389.09 |
| 1764 | 389.39 |
| 1765 | 389.69 |
| 1766 | 389.99 |
| 1767 | 390.29 |
| 1768 | 390.59 |
| 1769 | 390.89 |
| 1770 | 391.19 |
| 1771 | 391.49 |
| 1772 | 391.79 |
| 1773 | 392.09 |
| 1774 | 392.39 |
| 1775 | 392.69 |
| 1776 | 392.99 |
| 1777 | 393.29 |
| 1778 | 393.59 |
| 1779 | 393.89 |
| 1780 | 394.19 |
| 1781 | 394.49 |
| 1782 | 394.79 |
| 1783 | 395.09 |
| 1784 | 395.39 |
| 1785 | 395.69 |
| 1786 | 395.99 |
| 1787 | 396.29 |
| 1788 | 396.59 |
| 1789 | 396.89 |
| 1790 | 397.19 |
| 1791 | 397.49 |
| 1792 | 397.79 |

| Weekly Income | Tax |
|---------------|--------|
| 1793 | 398.09 |
| 1794 | 398.39 |
| 1795 | 398.69 |
| 1796 | 398.99 |
| 1797 | 399.29 |
| 1798 | 399.59 |
| 1799 | 399.89 |
| 1800 | 400.19 |
| 1801 | 400.49 |
| 1802 | 400.79 |
| 1803 | 401.09 |
| 1804 | 401.39 |
| 1805 | 401.69 |
| 1806 | 401.99 |
| 1807 | 402.29 |
| 1808 | 402.59 |
| 1809 | 402.89 |
| 1810 | 403.19 |
| 1811 | 403.49 |
| 1812 | 403.79 |
| 1813 | 404.09 |
| 1814 | 404.39 |
| 1815 | 404.69 |
| 1816 | 404.99 |
| 1817 | 405.29 |
| 1818 | 405.59 |
| 1819 | 405.89 |
| 1820 | 406.19 |
| 1821 | 406.49 |
| 1822 | 406.79 |
| 1823 | 407.09 |
| 1824 | 407.39 |
| 1825 | 407.69 |
| 1826 | 407.99 |
| 1827 | 408.29 |
| 1828 | 408.59 |
| 1829 | 408.89 |
| 1830 | 409.19 |
| 1831 | 409.49 |
| 1832 | 409.79 |
| 1833 | 410.09 |
| 1834 | 410.39 |
| 1835 | 410.69 |
| 1836 | 410.99 |
| 1837 | 411.29 |
| 1838 | 411.59 |
| 1839 | 411.89 |
| 1840 | 412.19 |
| 1841 | 412.49 |
| 1842 | 412.79 |
| 1843 | 413.09 |
| 1844 | 413.39 |
| 1845 | 413.69 |

| Weekly Income | Tax |
|---------------|--------|
| 1846 | 413.99 |
| 1847 | 414.29 |
| 1848 | 414.59 |
| 1849 | 414.89 |
| 1850 | 415.19 |
| 1851 | 415.49 |
| 1852 | 415.79 |
| 1853 | 416.09 |
| 1854 | 416.39 |
| 1855 | 416.69 |
| 1856 | 416.99 |
| 1857 | 417.29 |
| 1858 | 417.59 |
| 1859 | 417.89 |
| 1860 | 418.19 |
| 1861 | 418.49 |
| 1862 | 418.79 |
| 1863 | 419.09 |
| 1864 | 419.39 |
| 1865 | 419.69 |
| 1866 | 419.99 |
| 1867 | 420.29 |
| 1868 | 420.59 |
| 1869 | 420.89 |
| 1870 | 421.19 |
| 1871 | 421.49 |
| 1872 | 421.79 |
| 1873 | 422.09 |
| 1874 | 422.39 |
| 1875 | 422.69 |
| 1876 | 422.99 |
| 1877 | 423.29 |
| 1878 | 423.59 |
| 1879 | 423.89 |
| 1880 | 424.19 |
| 1881 | 424.49 |
| 1882 | 424.79 |
| 1883 | 425.09 |
| 1884 | 425.39 |
| 1885 | 425.69 |
| 1886 | 425.99 |
| 1887 | 426.29 |
| 1888 | 426.59 |
| 1889 | 426.89 |
| 1890 | 427.19 |
| 1891 | 427.49 |
| 1892 | 427.79 |
| 1893 | 428.09 |
| 1894 | 428.39 |
| 1895 | 428.69 |
| 1896 | 428.99 |
| 1897 | 429.29 |
| 1898 | 429.59 |

| Weekly Income | Tax |
|---------------|--------|
| 1899 | 429.89 |
| 1900 | 430.19 |
| 1901 | 430.49 |
| 1902 | 430.79 |
| 1903 | 431.09 |
| 1904 | 431.39 |
| 1905 | 431.69 |
| 1906 | 431.99 |
| 1907 | 432.29 |
| 1908 | 432.59 |
| 1909 | 432.89 |
| 1910 | 433.19 |
| 1911 | 433.49 |
| 1912 | 433.79 |
| 1913 | 434.09 |
| 1914 | 434.39 |
| 1915 | 434.69 |
| 1916 | 434.99 |
| 1917 | 435.29 |
| 1918 | 435.59 |
| 1919 | 435.89 |
| 1920 | 436.19 |
| 1921 | 436.49 |
| 1922 | 436.79 |
| 1923 | 437.09 |
| 1924 | 437.39 |
| 1925 | 437.69 |
| 1926 | 437.99 |
| 1927 | 438.29 |
| 1928 | 438.59 |
| 1929 | 438.89 |
| 1930 | 439.19 |
| 1931 | 439.49 |
| 1932 | 439.79 |
| 1933 | 440.09 |
| 1934 | 440.39 |
| 1935 | 440.69 |
| 1936 | 440.99 |
| 1937 | 441.29 |
| 1938 | 441.59 |
| 1939 | 441.89 |
| 1940 | 442.19 |
| 1941 | 442.49 |
| 1942 | 442.79 |
| 1943 | 443.09 |
| 1944 | 443.39 |
| 1945 | 443.69 |
| 1946 | 443.99 |
| 1947 | 444.29 |
| 1948 | 444.59 |
| 1949 | 444.89 |
| 1950 | 445.19 |
| 1951 | 445.49 |

| Weekly Income | Tax |
|---------------|--------|
| 1952 | 445.79 |
| 1953 | 446.09 |
| 1954 | 446.39 |
| 1955 | 446.69 |
| 1956 | 446.99 |
| 1957 | 447.29 |
| 1958 | 447.59 |
| 1959 | 447.89 |
| 1960 | 448.19 |
| 1961 | 448.49 |
| 1962 | 448.79 |
| 1963 | 449.09 |
| 1964 | 449.39 |
| 1965 | 449.69 |
| 1966 | 449.99 |
| 1967 | 450.29 |
| 1968 | 450.59 |
| 1969 | 450.89 |
| 1970 | 451.19 |
| 1971 | 451.49 |
| 1972 | 451.79 |
| 1973 | 452.09 |
| 1974 | 452.39 |
| 1975 | 452.69 |
| 1976 | 452.99 |
| 1977 | 453.29 |
| 1978 | 453.59 |
| 1979 | 453.89 |
| 1980 | 454.19 |
| 1981 | 454.49 |
| 1982 | 454.79 |
| 1983 | 455.09 |
| 1984 | 455.39 |
| 1985 | 455.69 |
| 1986 | 455.99 |
| 1987 | 456.29 |
| 1988 | 456.59 |
| 1989 | 456.89 |
| 1990 | 457.19 |
| 1991 | 457.49 |
| 1992 | 457.79 |
| 1993 | 458.09 |
| 1994 | 458.39 |
| 1995 | 458.69 |
| 1996 | 458.99 |
| 1997 | 459.29 |
| 1998 | 459.59 |
| 1999 | 459.89 |
| 2000 | 460.19 |

For every dollar paid over \$2,000, the tax to be deducted is 30 cents.

This Act is administered by the Revenue Management Division of the Ministry of Finance
and Economic Management.

Printed under the authority of the Cook Islands Parliament—2017.

2016 **Income Tax (Automatic Exchange of Financial Account Information
and Other Matters) Amendment** No. 04

Examined and certified by:


Clerk of the Parliament

In the name and on behalf of Her Majesty Queen Elizabeth the Second I hereby assent to
this Act this 26th day of September, 2016




Queen's Representative

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Schedule

Amendments to other enactments

An Act to amend the Income Tax Act 1997 to enable the Cook Islands to provide for—

- (a) the exchange of tax information in accordance with the Common Reporting Standard; and
- (b) other mutual assistance in tax matters; and
- (c) other tax-related matters.

The Parliament of the Cook Islands enacts as follows—

1 Title

This Act is the Income Tax (Automatic Exchange of Financial Account Information and Other Matters) Amendment Act 2016.

2 Commencement

This Act comes into force on the day on which it receives the Queen's Representative's assent.

3 Principal Act amended

This Act amends the Income Tax Act 1997.

4 Section 42 amended (Income wholly exempt from taxation)

Section 42(1) is amended by inserting the following paragraph after paragraph (n)—

“(na) income of the organisations of the Pacific Catastrophe Risk Insurance Facility and the income derived from any of those organisations by any person employed by any of them, where that person is not ordinarily resident in the Cook Islands or that person was not ordinarily resident at the time of taking up that employment;”.

5 Section 86 amended (Arrangements for relief from double taxation)

(1) Section 86 is amended by repealing subsection (1) and substituting the following subsection—

“(1) The Minister or any other person acting with authority delegated for the purpose by Cabinet may from time to time enter into agreements with the Government of any country or territory outside the Cook Islands—

“(a) affording relief from double taxation in relation to income tax and any taxes of a similar character imposed by the laws of that country or territory; or

“(b) providing for the exchange of information in relation to all taxes imposed by the laws of that country or territory; or

“(c) giving effect to the Cook Islands’ obligations under the Convention on Mutual Administrative Assistance in Tax Matters (as amended by the 2010 Protocol), including assistance in claiming debt and the collection of tax from other jurisdictions,—

and, despite anything to the contrary in this Act or any other enactment, such agreements have effect in relation to income tax and all other taxes and, subject to the provisions of this section, have effect according to their tenor.”

6 New Part VIA inserted

The following Part is inserted after Part VI—

“Part VIA**“Implementation of arrangements to exchange tax information or provide other mutual assistance in tax matters****“96A Interpretation**

“(1) In this Part, unless the context otherwise requires,—

CRS means the Common Reporting Standard set out in Part II.B of the Standard for Automatic Exchange of Financial Account Information in Tax Matters approved by the Council of the Organisation for Economic Co-Operation and Development on 15 July 2014

MAC means the Convention on Mutual Administrative Assistance in Tax Matters (as amended by 2010 Protocol)

MCAA means the Multilateral Competent Authority Agreement on

Automatic Exchange of Financial Account Information to which the Competent Authority of the Cook Islands became a signatory as from 29 October 2015.

- “(2) The CRS must be applied consistently with Part III.B (the **CRS Commentary**) of the Standard for Automatic Exchange of Financial Account Information in Tax Matters.

“96B Regulations

- “(1) The Queen’s Representative may, by Order in Executive Council, make any regulations that the Queen’s Representative deems necessary or expedient for implementing or giving effect to the provisions of—

- “(a) the CRS;
- “(b) the MAC;
- “(c) the MCAA;
- “(d) any other international agreement, arrangement, convention, or standard that relates to or affects income tax or other taxes to which the Government of the Cook Islands is a party or signatory, whether with any other country or territory or any international organisation;
- “(e) any amendment from time to time made to any international agreement, arrangement, convention, or standard referred to in any of paragraphs (a) to (d).

- “(2) Without limiting subsection (1) or section 229, such regulations may—

- “(a) create offences in respect of the contravention of, or non-compliance with, the regulations; and provide for the imposition of fines not exceeding \$10,000 for an individual and not exceeding \$100,000 for a body corporate, including the imposition of different fines in respect of a first offence, a second offence, and subsequent offences;
- “(b) incorporate by reference any provisions (including definitions) referred to in subsection (1), with the modifications (if any) specified in the regulations;
- “(c) subject to section 7, provide arrangements for the exchange of tax information in accordance with any provisions referred to in subsection (1);
- “(d) require that information to be provided at the times and in the form and manner specified in the regulations;
- “(e) impose obligations on relevant financial entities (including obligations to obtain from specified persons details of their place of residence for tax purposes);
- “(f) provide that a reference in the regulations to any international agreement, arrangement, convention, or standard to which subsection (1) refers, or a provision of it, is to be construed as a reference to the agreement, arrangement, convention, or standard, as amended from time to time;
- “(g) make different provision in relation to different periods of time;
- “(h) make different provision for different cases or circumstances;
- “(i) contain any incidental, supplemental, transitional, transitory, or saving provision.

- “(3) Any provision of any international agreement, arrangement, convention, or standard to which subsection (1) refers may be provided for by regulations whether or not the provision has come into force for the Cook Islands, but the regulations may not come into force before the provision comes into force for the Cook Islands.
- “(4) No regulation made under this section may be treated or regarded as invalid because it deals with any matter already provided for by any Act.”

7 Section 155 amended (Payment of tax deductions to Collector)

Section 155(1) is amended by inserting the following proviso after paragraph (e)—

“Provided that where it is apparent from the reconciliation statement that the total amount of all tax deductions shown on the tax deduction certificates delivered to employees exceeds the total amount of all tax deductions shown on the monthly remittance certificates provided to the Collector under subsection (1)(a), the shortfall must be paid by the same 15 February by which the reconciliation statement is due;”.

8 Section 219 amended (Collector to have power to inspect books and documents)

Section 219(1)(b) is amended by inserting “or giving effect to Part VIA” after “section 186”.

9 Section 220 amended (Information to be furnished on request of Collector)

Section 220(1) is amended by inserting “or giving effect to Part VIA” after “section 186”.

10 Section 221 amended (Inquiry before a Judge of the High Court)

Section 221(1) is amended by inserting “or giving effect to Part VIA” after “section 186”.

11 Amendments to other enactments

The Acts listed in the Schedule are amended as set out in that schedule.

Schedule

Amendments to other enactments

Captive Insurance Act 2013

In section 48(1), insert “Part VIA of the Income Tax Act 1997 (so far as it relates to the Common Reporting Standard),” after “Financial Transactions Reporting Act 2004,”.

Foundations Act 2012

In section 87(1), insert “Part VIA of the Income Tax Act 1997 (so far as it relates to the Common Reporting Standard),” after “Financial Transactions Reporting Act 2004,”.

International Companies Act 1981-82

In section 249(2), insert “Part VIA of the Income Tax Act 1997 (so far as it relates to the Common Reporting Standard),” after “Financial Transactions Reporting Act 2004,”.

International Partnerships Act 1982

In section 72(1), insert “, Part VIA of the Income Tax Act 1997 (so far as it relates to the Common Reporting Standard),” after “Financial Transactions Reporting Act 2004”.

International Trusts Act 1984

In the Schedule, add the following item—

“Part VIA of the Income Tax Act 1997 (so far as it relates to the Common Reporting Standard)”.

Limited Liability Companies Act 2008

In the First Schedule, add the following item—

“Part VIA of the Income Tax Act 1997 (so far as it relates to the Common Reporting Standard)”.

This Act is administered by the Revenue Management Division of the Ministry of Finance
and Economic Management.

Printed under the authority of the Cook Islands Parliament—2016.
