



THE REPUBLIC OF KIRIBATI
(No:5of 2019)


I assent,

Beretitenti

18/11/19

AN ACT TO AMEND THE INTERNAL REVENUE BOARD ACT

MADE by the Maneaba ni Maungatabu and Assented to by the Beretitenti.

Short Title

1. This Act may be cited as the Internal Revenue Board (Amendment) Act 2019.

Amendment of Section 3(1)

2. (i) Repealing the whole of section 3(1) and replacing it with the following -:

“3(1) The Board shall comprise the following 9 members –

- (a) the Secretary responsible for Finance who shall be the Chairman of the Board;
- (b) the Secretary responsible for Commerce;
- (c) the Secretary responsible for Public Service Organisation;
- (d) the Deputy Secretary responsible for Finance who shall be Vice-Chairman;
- (e) the Director of National Economic Planning Office (NEPO)
- (f) the Comptroller of Customs;
- (g) the Commissioner of Taxes who shall be Secretary and Advisor to the Board; and
- (h) the President of the Kiribati Chamber of Commerce and Industry;

EXPLANATORY MEMORANDUM

This Act is to include members of the Kiribati Chamber of Commerce and Industry (KCCI) in the decision making of the Internal Revenue Board. The KCCI on behalf of the Private Sector in Kiribati are important drivers of development in Kiribati, and an important development partner to the Kiribati government. This ensures that the private business interests are also considered, ensuring that the Internal Revenue Board's decision are fair.

Section 2 amends the composition of the Internal Revenue Board, to increase the Board membership to nine members and that include the President of KCCI Board.

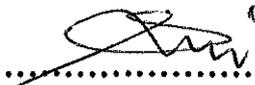
Te Tua aio ena kariniia kaain te Kiribati Chamber of Commerce and Industry (KCCI) inanon te uaia ni babaire ibukin te Internal Revenue Board. Te KCCI n tei ibukiiia taan karikirake iaon Kiribati a rangin kakawaki ibukin karikirakean Kiribati, ao n nooraki kakawakiiia bwa raon te Tautaeka ni Kiribati ni waakirake. Aio e na kakoauaaki bwa taan karikirake a mwannanoaki aia iango ao ni kakoauaaki naba bwa ana babaire te Internal Revenue Board e booraai.

Mwakoro 2 e bita aron kaainakin te Internal Revenue Board, ao n kakeerakeia kain te Board nakon ruaman are e rin iai te Beretitenti n ana Board KCCI.

Tekeua Tarati
Member for Tamana

**CERTIFICATE OF THE CLERK OF THE MANEABA NI
MAUNGATABU**

This printed impression of the Internal Revenue Board (Amendment) Act has been carefully examined by me with the Bill which passed the Maneaba ni Maungatabu on the 1st April 2019 and is found by me to be a true and correctly printed copy of the said Bill.


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Eni Tekanene
Clerk of the Maneaba ni Maungatabu

Published by exhibition at the Maneaba ni Maungatabu this day of
..... 2019.


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for Eni Tekanene
Clerk of the Maneaba ni Maungatabu