



Contents

1	Title	1
2	Commencement	1
3	Principal Act amended	2
Part 1		
Amendments in force 1 January 2020		
4	Section 44 amended	2
5	Schedule 2A substituted	2
6	2020 income year	2
Part 2		
Amendments in force 1 January 2021		
7	Section 44 amended	2
8	Schedule 2A substituted	2
Schedule 1		
Schedule 2A substituted		
PAYE Schedule from 1 January 2020		
Schedule 2		
Schedule 2A substituted		
PAYE Schedule from 1 January 2021		

An Act to amend the Income Tax Act 1997 to incrementally increase the standard deduction for individuals under the Act.

The Parliament of the Cook Islands enacts as follows—

(30 June 2020)

- 1 Title**
This Act is the Income Tax (Standard Deduction for Individuals) Amendment Act 2020.
- 2 Commencement**
 - (1) This Act, except for Part 2, is deemed to have come into force on 1 January 2020.
 - (2) Part 2 comes into force on 1 January 2021.

3 Principal Act amended

This Act amends the Income Tax Act 1997 (the **principal Act**).

Part 1
Amendments in force 1 January 2020

4 Section 44 amended

- (1) In section 44(1)(a)(ii), omit “\$11,000” in each place where it appears and substitute “\$12,800”.
- (2) In section 44(1)(b), item a of the formula, omit “\$11,000” in each place where it appears and substitute “\$12,800”.

5 Schedule 2A substituted

Schedule 2A is repealed and the Schedule 2A set out in Schedule 1 of this Act is substituted.

6 2020 income year

- (1) A tax deduction or payment of income tax made in accordance with the principal Act before this Act is passed is lawfully made.
- (2) The Collector must refund any tax that a person pays in the 2020 income year that is in excess of the amounts required by—
 - (a) section 44 of the principal Act as amended by section 4 of this Act; and
 - (b) Schedule 2A of the principal Act as substituted by section 5 of this Act.
- (3) A person’s refund under subsection (2) must be made during the person’s tax assessment for the 2020 income year after the person has furnished an annual return to the Collector for that year.
- (4) If the Collector is satisfied that a person has already been assessed for income tax for the 2020 income year, the Collector must—
 - (a) amend the relevant assessments for the 2020 income year to reflect the amendments referred to in subsection (2); and
 - (b) refund any excess of the amounts that must be paid for the 2020 income year.

Part 2
Amendments in force 1 January 2021

7 Section 44 amended

- (1) In section 44(1)(a)(ii), omit “\$12,800” in each place where it appears and substitute “\$14,600”.
- (2) In section 44(1)(b), item a, omit “\$12,800” in each place where it appears and substitute “\$14,600”.

8 Schedule 2A substituted

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

Schedule 1
Schedule 2A substituted
PAYE Schedule from 1 January 2020

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax		
No tax on weekly incomes below \$247													
247	0.14	436	32.27	624	68.94	812	119.70	1000	170.46	1188	221.22	1376	271.98
248	0.31	437	32.44	625	69.21	813	119.97	1001	170.73	1189	221.49	1377	272.25
249	0.48	438	32.61	626	69.48	814	120.24	1002	171.00	1190	221.76	1378	272.52
250	0.65	439	32.78	627	69.75	815	120.51	1003	171.27	1191	222.03	1379	272.79
251	0.82	440	32.95	628	70.02	816	120.78	1004	171.54	1192	222.30	1380	273.06
252	0.99	441	33.12	629	70.29	817	121.05	1005	171.81	1193	222.57	1381	273.33
253	1.16	442	33.29	630	70.56	818	121.32	1006	172.08	1194	222.84	1382	273.60
254	1.33	443	33.46	631	70.83	819	121.59	1007	172.35	1195	223.11	1383	273.87
255	1.50	444	33.63	632	71.10	820	121.86	1008	172.62	1196	223.38	1384	274.14
256	1.67	445	33.80	633	71.37	821	122.13	1009	172.89	1197	223.65	1385	274.41
257	1.84	446	33.97	634	71.64	822	122.40	1010	173.16	1198	223.92	1386	274.68
258	2.01	447	34.14	635	71.91	823	122.67	1011	173.43	1199	224.19	1387	274.95
259	2.18	448	34.31	636	72.18	824	122.94	1012	173.70	1200	224.46	1388	275.22
260	2.35	449	34.48	637	72.45	825	123.21	1013	173.97	1201	224.73	1389	275.49
261	2.52	450	34.65	638	72.72	826	123.48	1014	174.24	1202	225.00	1390	275.76
262	2.69	451	34.82	639	72.99	827	123.75	1015	174.51	1203	225.27	1391	276.03
263	2.86	452	34.99	640	73.26	828	124.02	1016	174.78	1204	225.54	1392	276.30
264	3.03	453	35.16	641	73.53	829	124.29	1017	175.05	1205	225.81	1393	276.57
265	3.20	454	35.33	642	73.80	830	124.56	1018	175.32	1206	226.08	1394	276.84
266	3.37	455	35.50	643	74.07	831	124.83	1019	175.59	1207	226.35	1395	277.11
267	3.54	456	35.67	644	74.34	832	125.10	1020	175.86	1208	226.62	1396	277.38
268	3.71	457	35.84	645	74.61	833	125.37	1021	176.13	1209	226.89	1397	277.65

Income Tax (Standard Deduction for Individuals) Amendment 2020, No. 17

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
269	3.88	458	36.01	646	74.88	834	125.64	1022	176.40	1210	227.16	1398	277.92
270	4.05	459	36.18	647	75.15	835	125.91	1023	176.67	1211	227.43	1399	278.19
271	4.22	460	36.35	648	75.42	836	126.18	1024	176.94	1212	227.70	1400	278.46
272	4.39	461	36.52	649	75.69	837	126.45	1025	177.21	1213	227.97	1401	278.73
273	4.56	462	36.69	650	75.96	838	126.72	1026	177.48	1214	228.24	1402	279.00
274	4.73	463	36.86	651	76.23	839	126.99	1027	177.75	1215	228.51	1403	279.27
275	4.90	464	37.03	652	76.50	840	127.26	1028	178.02	1216	228.78	1404	279.54
276	5.07	465	37.20	653	76.77	841	127.53	1029	178.29	1217	229.05	1405	279.81
277	5.24	466	37.37	654	77.04	842	127.80	1030	178.56	1218	229.32	1406	280.08
278	5.41	467	37.54	655	77.31	843	128.07	1031	178.83	1219	229.59	1407	280.35
279	5.58	468	37.71	656	77.58	844	128.34	1032	179.10	1220	229.86	1408	280.62
280	5.75	469	37.88	657	77.85	845	128.61	1033	179.37	1221	230.13	1409	280.89
281	5.92	470	38.05	658	78.12	846	128.88	1034	179.64	1222	230.40	1410	281.16
282	6.09	471	38.22	659	78.39	847	129.15	1035	179.91	1223	230.67	1411	281.43
283	6.26	472	38.39	660	78.66	848	129.42	1036	180.18	1224	230.94	1412	281.70
284	6.43	473	38.56	661	78.93	849	129.69	1037	180.45	1225	231.21	1413	281.97
285	6.60	474	38.73	662	79.20	850	129.96	1038	180.72	1226	231.48	1414	282.24
286	6.77	475	38.90	663	79.47	851	130.23	1039	180.99	1227	231.75	1415	282.51
287	6.94	476	39.07	664	79.74	852	130.50	1040	181.26	1228	232.02	1416	282.78
288	7.11	477	39.24	665	80.01	853	130.77	1041	181.53	1229	232.29	1417	283.05
289	7.28	478	39.41	666	80.28	854	131.04	1042	181.80	1230	232.56	1418	283.32
290	7.45	479	39.58	667	80.55	855	131.31	1043	182.07	1231	232.83	1419	283.59
291	7.62	480	39.75	668	80.82	856	131.58	1044	182.34	1232	233.10	1420	283.86
292	7.79	481	39.92	669	81.09	857	131.85	1045	182.61	1233	233.37	1421	284.13
293	7.96	482	40.09	670	81.36	858	132.12	1046	182.88	1234	233.64	1422	284.40
294	8.13	483	40.26	671	81.63	859	132.39	1047	183.15	1235	233.91	1423	284.67
295	8.30	484	40.43	672	81.90	860	132.66	1048	183.42	1236	234.18	1424	284.94
296	8.47	485	40.60	673	82.17	861	132.93	1049	183.69	1237	234.45	1425	285.21
297	8.64	486	40.77	674	82.44	862	133.20	1050	183.96	1238	234.72	1426	285.48
298	8.81	487	40.94	675	82.71	863	133.47	1051	184.23	1239	234.99	1427	285.75
299	8.98	488	41.11	676	82.98	864	133.74	1052	184.50	1240	235.26	1428	286.02
300	9.15	489	41.28	677	83.25	865	134.01	1053	184.77	1241	235.53	1429	286.29
301	9.32	490	41.45	678	83.52	866	134.28	1054	185.04	1242	235.80	1430	286.56
302	9.49	491	41.62	679	83.79	867	134.55	1055	185.31	1243	236.07	1431	286.83
303	9.66	492	41.79	680	84.06	868	134.82	1056	185.58	1244	236.34	1432	287.10

Income Tax (Standard Deduction for Individuals) Amendment 2020, No. 17

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
304	9.83	493	41.96	681	84.33	869	135.09	1057	185.85	1245	236.61	1433	287.37
305	10.00	494	42.13	682	84.60	870	135.36	1058	186.12	1246	236.88	1434	287.64
306	10.17	495	42.30	683	84.87	871	135.63	1059	186.39	1247	237.15	1435	287.91
307	10.34	496	42.47	684	85.14	872	135.90	1060	186.66	1248	237.42	1436	288.18
308	10.51	497	42.64	685	85.41	873	136.17	1061	186.93	1249	237.69	1437	288.45
309	10.68	498	42.81	686	85.68	874	136.44	1062	187.20	1250	237.96	1438	288.72
310	10.85	499	42.98	687	85.95	875	136.71	1063	187.47	1251	238.23	1439	288.99
311	11.02	500	43.15	688	86.22	876	136.98	1064	187.74	1252	238.50	1440	289.26
312	11.19	501	43.32	689	86.49	877	137.25	1065	188.01	1253	238.77	1441	289.53
313	11.36	502	43.49	690	86.76	878	137.52	1066	188.28	1254	239.04	1442	289.80
314	11.53	503	43.66	691	87.03	879	137.79	1067	188.55	1255	239.31	1443	290.07
315	11.70	504	43.83	692	87.30	880	138.06	1068	188.82	1256	239.58	1444	290.34
316	11.87	505	44.00	693	87.57	881	138.33	1069	189.09	1257	239.85	1445	290.61
317	12.04	506	44.17	694	87.84	882	138.60	1070	189.36	1258	240.12	1446	290.88
318	12.21	507	44.34	695	88.11	883	138.87	1071	189.63	1259	240.39	1447	291.15
319	12.38	508	44.51	696	88.38	884	139.14	1072	189.90	1260	240.66	1448	291.42
320	12.55	509	44.68	697	88.65	885	139.41	1073	190.17	1261	240.93	1449	291.69
321	12.72	510	44.85	698	88.92	886	139.68	1074	190.44	1262	241.20	1450	291.96
322	12.89	511	45.02	699	89.19	887	139.95	1075	190.71	1263	241.47	1451	292.23
323	13.06	512	45.19	700	89.46	888	140.22	1076	190.98	1264	241.74	1452	292.50
324	13.23	513	45.36	701	89.73	889	140.49	1077	191.25	1265	242.01	1453	292.77
325	13.40	514	45.53	702	90.00	890	140.76	1078	191.52	1266	242.28	1454	293.04
326	13.57	515	45.70	703	90.27	891	141.03	1079	191.79	1267	242.55	1455	293.31
327	13.74	516	45.87	704	90.54	892	141.30	1080	192.06	1268	242.82	1456	293.58
328	13.91	517	46.04	705	90.81	893	141.57	1081	192.33	1269	243.09	1457	293.85
329	14.08	518	46.21	706	91.08	894	141.84	1082	192.60	1270	243.36	1458	294.12
330	14.25	519	46.38	707	91.35	895	142.11	1083	192.87	1271	243.63	1459	294.39
331	14.42	520	46.55	708	91.62	896	142.38	1084	193.14	1272	243.90	1460	294.66
332	14.59	521	46.72	709	91.89	897	142.65	1085	193.41	1273	244.17	1461	294.93
333	14.76	522	46.89	710	92.16	898	142.92	1086	193.68	1274	244.44	1462	295.20
334	14.93	523	47.06	711	92.43	899	143.19	1087	193.95	1275	244.71	1463	295.47
335	15.10	524	47.23	712	92.70	900	143.46	1088	194.22	1276	244.98	1464	295.74
336	15.27	525	47.40	713	92.97	901	143.73	1089	194.49	1277	245.25	1465	296.01
337	15.44	526	47.57	714	93.24	902	144.00	1090	194.76	1278	245.52	1466	296.28
338	15.61	527	47.74	715	93.51	903	144.27	1091	195.03	1279	245.79	1467	296.55

Income Tax (Standard Deduction for Individuals) Amendment 2020, No. 17

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
339	15.78	528	47.91	716	93.78	904	144.54	1092	195.30	1280	246.06	1468	296.82
340	15.95	529	48.08	717	94.05	905	144.81	1093	195.57	1281	246.33	1469	297.09
341	16.12	530	48.25	718	94.32	906	145.08	1094	195.84	1282	246.60	1470	297.36
342	16.29	531	48.42	719	94.59	907	145.35	1095	196.11	1283	246.87	1471	297.63
343	16.46	532	48.59	720	94.86	908	145.62	1096	196.38	1284	247.14	1472	297.90
344	16.63	533	48.76	721	95.13	909	145.89	1097	196.65	1285	247.41	1473	298.17
345	16.80	534	48.93	722	95.40	910	146.16	1098	196.92	1286	247.68	1474	298.44
346	16.97	535	49.10	723	95.67	911	146.43	1099	197.19	1287	247.95	1475	298.71
347	17.14	536	49.27	724	95.94	912	146.70	1100	197.46	1288	248.22	1476	298.98
348	17.31	537	49.44	725	96.21	913	146.97	1101	197.73	1289	248.49	1477	299.25
349	17.48	538	49.61	726	96.48	914	147.24	1102	198.00	1290	248.76	1478	299.52
350	17.65	539	49.78	727	96.75	915	147.51	1103	198.27	1291	249.03	1479	299.79
351	17.82	540	49.95	728	97.02	916	147.78	1104	198.54	1292	249.30	1480	300.06
352	17.99	541	50.12	729	97.29	917	148.05	1105	198.81	1293	249.57	1481	300.33
353	18.16	542	50.29	730	97.56	918	148.32	1106	199.08	1294	249.84	1482	300.60
354	18.33	543	50.46	731	97.83	919	148.59	1107	199.35	1295	250.11	1483	300.87
355	18.50	544	50.63	732	98.10	920	148.86	1108	199.62	1296	250.38	1484	301.14
356	18.67	545	50.80	733	98.37	921	149.13	1109	199.89	1297	250.65	1485	301.41
357	18.84	546	50.97	734	98.64	922	149.40	1110	200.16	1298	250.92	1486	301.68
358	19.01	547	51.14	735	98.91	923	149.67	1111	200.43	1299	251.19	1487	301.95
359	19.18	548	51.31	736	99.18	924	149.94	1112	200.70	1300	251.46	1488	302.22
360	19.35	549	51.48	737	99.45	925	150.21	1113	200.97	1301	251.73	1489	302.49
361	19.52	550	51.65	738	99.72	926	150.48	1114	201.24	1302	252.00	1490	302.76
362	19.69	551	51.82	739	99.99	927	150.75	1115	201.51	1303	252.27	1491	303.03
363	19.86	552	51.99	740	100.26	928	151.02	1116	201.78	1304	252.54	1492	303.30
364	20.03	553	52.16	741	100.53	929	151.29	1117	202.05	1305	252.81	1493	303.57
365	20.20	554	52.33	742	100.80	930	151.56	1118	202.32	1306	253.08	1494	303.84
366	20.37	555	52.50	743	101.07	931	151.83	1119	202.59	1307	253.35	1495	304.11
367	20.54	556	52.67	744	101.34	932	152.10	1120	202.86	1308	253.62	1496	304.38
368	20.71	557	52.84	745	101.61	933	152.37	1121	203.13	1309	253.89	1497	304.65
369	20.88	558	53.01	746	101.88	934	152.64	1122	203.40	1310	254.16	1498	304.92
370	21.05	559	53.18	747	102.15	935	152.91	1123	203.67	1311	254.43	1499	305.19
371	21.22	560	53.35	748	102.42	936	153.18	1124	203.94	1312	254.70	1500	305.46
372	21.39	561	53.52	749	102.69	937	153.45	1125	204.21	1313	254.97	1501	305.73
373	21.56	562	53.69	750	102.96	938	153.72	1126	204.48	1314	255.24	1502	306.00

Income Tax (Standard Deduction for Individuals) Amendment

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
374	21.73	563	53.86	751	103.23	939	153.99	1127	204.75	1315	255.51	1503	306.27
375	21.90	564	54.03	752	103.50	940	154.26	1128	205.02	1316	255.78	1504	306.54
376	22.07	565	54.20	753	103.77	941	154.53	1129	205.29	1317	256.05	1505	306.81
377	22.24	566	54.37	754	104.04	942	154.80	1130	205.56	1318	256.32	1506	307.08
378	22.41	567	54.54	755	104.31	943	155.07	1131	205.83	1319	256.59	1507	307.35
379	22.58	568	54.71	756	104.58	944	155.34	1132	206.10	1320	256.86	1508	307.62
380	22.75	569	54.88	757	104.85	945	155.61	1133	206.37	1321	257.13	1509	307.89
381	22.92	570	55.05	758	105.12	946	155.88	1134	206.64	1322	257.40	1510	308.16
382	23.09	571	55.22	759	105.39	947	156.15	1135	206.91	1323	257.67	1511	308.43
383	23.26	572	55.39	760	105.66	948	156.42	1136	207.18	1324	257.94	1512	308.70
384	23.43	573	55.56	761	105.93	949	156.69	1137	207.45	1325	258.21	1513	308.97
385	23.60	574	55.73	762	106.20	950	156.96	1138	207.72	1326	258.48	1514	309.24
386	23.77	575	55.90	763	106.47	951	157.23	1139	207.99	1327	258.75	1515	309.51
387	23.94	576	56.07	764	106.74	952	157.50	1140	208.26	1328	259.02	1516	309.78
388	24.11	577	56.25	765	107.01	953	157.77	1141	208.53	1329	259.29	1517	310.05
389	24.28	578	56.52	766	107.28	954	158.04	1142	208.80	1330	259.56	1518	310.32
390	24.45	579	56.79	767	107.55	955	158.31	1143	209.07	1331	259.83	1519	310.59
391	24.62	580	57.06	768	107.82	956	158.58	1144	209.34	1332	260.10	1520	310.86
392	24.79	581	57.33	769	108.09	957	158.85	1145	209.61	1333	260.37	1521	311.13
393	24.96	582	57.60	770	108.36	958	159.12	1146	209.88	1334	260.64	1522	311.40
394	25.13	583	57.87	771	108.63	959	159.39	1147	210.15	1335	260.91	1523	311.67
395	25.30	584	58.14	772	108.90	960	159.66	1148	210.42	1336	261.18	1524	311.94
396	25.47	585	58.41	773	109.17	961	159.93	1149	210.69	1337	261.45	1525	312.21
397	25.64	586	58.68	774	109.44	962	160.20	1150	210.96	1338	261.72	1526	312.48
398	25.81	587	58.95	775	109.71	963	160.47	1151	211.23	1339	261.99	1527	312.75
399	25.98	588	59.22	776	109.98	964	160.74	1152	211.50	1340	262.26	1528	313.02
400	26.15	589	59.49	777	110.25	965	161.01	1153	211.77	1341	262.53	1529	313.29
401	26.32	590	59.76	778	110.52	966	161.28	1154	212.04	1342	262.80	1530	313.56
402	26.49	591	60.03	779	110.79	967	161.55	1155	212.31	1343	263.07	1531	313.83
403	26.66	592	60.30	780	111.06	968	161.82	1156	212.58	1344	263.34	1532	314.10
404	26.83	593	60.57	781	111.33	969	162.09	1157	212.85	1345	263.61	1533	314.37
405	27.00	594	60.84	782	111.60	970	162.36	1158	213.12	1346	263.88	1534	314.64
406	27.17	595	61.11	783	111.87	971	162.63	1159	213.39	1347	264.15	1535	314.91
407	27.34	596	61.38	784	112.14	972	162.90	1160	213.66	1348	264.42	1536	315.18
408	27.51	597	61.65	785	112.41	973	163.17	1161	213.93	1349	264.69	1537	315.45

Income Tax (Standard Deduction for Individuals) Amendment

2020, No. 17

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
409	27.68	598	61.92	786	112.68	974	163.44	1162	214.20
410	27.85	599	62.19	787	112.95	975	163.71	1163	214.47
411	28.02	600	62.46	788	113.22	976	163.98	1164	214.74
412	28.19	601	62.73	789	113.49	977	164.25	1165	215.01
413	28.36	602	63.00	790	113.76	978	164.52	1166	215.28
414	28.53	603	63.27	791	114.03	979	164.79	1167	215.55
415	28.70	604	63.54	792	114.30	980	165.06	1168	215.82
416	28.87	605	63.81	793	114.57	981	165.33	1169	216.09
417	29.04	606	64.08	794	114.84	982	165.60	1170	216.36
418	29.21	607	64.35	795	115.11	983	165.87	1171	216.63
419	29.38	608	64.62	796	115.38	984	166.14	1172	216.90
420	29.55	609	64.89	797	115.65	985	166.41	1173	217.17
421	29.72	610	65.16	798	115.92	986	166.68	1174	217.44
422	29.89	611	65.43	799	116.19	987	166.95	1175	217.71
423	30.06	612	65.70	800	116.46	988	167.22	1176	217.98
424	30.23	613	65.97	801	116.73	989	167.49	1177	218.25
425	30.40	614	66.24	802	117.00	990	167.76	1178	218.52
426	30.57	615	66.51	803	117.27	991	168.03	1179	218.79
427	30.74	616	66.78	804	117.54	992	168.30	1180	219.06
428	30.91	617	67.05	805	117.81	993	168.57	1181	219.33
429	31.08	618	67.32	806	118.08	994	168.84	1182	219.60
430	31.25	619	67.59	807	118.35	995	169.11	1183	219.87
431	31.42	620	67.86	808	118.62	996	169.38	1184	220.14
432	31.59	621	68.13	809	118.89	997	169.65	1185	220.41
433	31.76	622	68.40	810	119.16	998	169.92	1186	220.68
434	31.93	623	68.67	811	119.43	999	170.19	1187	220.95
435	32.10								

1538
For every dollar paid over \$1,538, the tax to be deducted is 30 cents

Schedule 2
Schedule 2A substituted

PAYE Schedule from 1 January 2021

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
No tax on weekly incomes below \$281											
281	0.04	467	31.66	653	70.89	839	121.11	1025	171.33	1211	221.55
282	0.21	468	31.83	654	71.16	840	121.38	1026	171.60	1212	221.82
283	0.38	469	32.00	655	71.43	841	121.65	1027	171.87	1213	222.09
284	0.55	470	32.17	656	71.70	842	121.92	1028	172.14	1214	222.36
285	0.72	471	32.34	657	71.97	843	122.19	1029	172.41	1215	222.63
286	0.89	472	32.51	658	72.24	844	122.46	1030	172.68	1216	222.90
287	1.06	473	32.68	659	72.51	845	122.73	1031	172.95	1217	223.17
288	1.23	474	32.85	660	72.78	846	123.00	1032	173.22	1218	223.44
289	1.40	475	33.02	661	73.05	847	123.27	1033	173.49	1219	223.71
290	1.57	476	33.19	662	73.32	848	123.54	1034	173.76	1220	223.98
291	1.74	477	33.36	663	73.59	849	123.81	1035	174.03	1221	224.25
292	1.91	478	33.53	664	73.86	850	124.08	1036	174.30	1222	224.52
293	2.08	479	33.70	665	74.13	851	124.35	1037	174.57	1223	224.79
294	2.25	480	33.87	666	74.40	852	124.62	1038	174.84	1224	225.06
295	2.42	481	34.04	667	74.67	853	124.89	1039	175.11	1225	225.33
296	2.59	482	34.21	668	74.94	854	125.16	1040	175.38	1226	225.60
297	2.76	483	34.38	669	75.21	855	125.43	1041	175.65	1227	225.87
298	2.93	484	34.55	670	75.48	856	125.70	1042	175.92	1228	226.14
299	3.10	485	34.72	671	75.75	857	125.97	1043	176.19	1229	226.41
300	3.27	486	34.89	672	76.02	858	126.24	1044	176.46	1230	226.68
301	3.44	487	35.06	673	76.29	859	126.51	1045	176.73	1231	226.95
302	3.61	488	35.23	674	76.56	860	126.78	1046	177.00	1232	227.22
303	3.78	489	35.40	675	76.83	861	127.05	1047	177.27	1233	227.49

Income Tax (Standard Deduction for Individuals) Amendment 2020, No. 17

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
304	3.95	490	35.57	676	77.10	862	127.32	1048	177.54	1234	227.76	1420	277.98
305	4.12	491	35.74	677	77.37	863	127.59	1049	177.81	1235	228.03	1421	278.25
306	4.29	492	35.91	678	77.64	864	127.86	1050	178.08	1236	228.30	1422	278.52
307	4.46	493	36.08	679	77.91	865	128.13	1051	178.35	1237	228.57	1423	278.79
308	4.63	494	36.25	680	78.18	866	128.40	1052	178.62	1238	228.84	1424	279.06
309	4.80	495	36.42	681	78.45	867	128.67	1053	178.89	1239	229.11	1425	279.33
310	4.97	496	36.59	682	78.72	868	128.94	1054	179.16	1240	229.38	1426	279.60
311	5.14	497	36.76	683	78.99	869	129.21	1055	179.43	1241	229.65	1427	279.87
312	5.31	498	36.93	684	79.26	870	129.48	1056	179.70	1242	229.92	1428	280.14
313	5.48	499	37.10	685	79.53	871	129.75	1057	179.97	1243	230.19	1429	280.41
314	5.65	500	37.27	686	79.80	872	130.02	1058	180.24	1244	230.46	1430	280.68
315	5.82	501	37.44	687	80.07	873	130.29	1059	180.51	1245	230.73	1431	280.95
316	5.99	502	37.61	688	80.34	874	130.56	1060	180.78	1246	231.00	1432	281.22
317	6.16	503	37.78	689	80.61	875	130.83	1061	181.05	1247	231.27	1433	281.49
318	6.33	504	37.95	690	80.88	876	131.10	1062	181.32	1248	231.54	1434	281.76
319	6.50	505	38.12	691	81.15	877	131.37	1063	181.59	1249	231.81	1435	282.03
320	6.67	506	38.29	692	81.42	878	131.64	1064	181.86	1250	232.08	1436	282.30
321	6.84	507	38.46	693	81.69	879	131.91	1065	182.13	1251	232.35	1437	282.57
322	7.01	508	38.63	694	81.96	880	132.18	1066	182.40	1252	232.62	1438	282.84
323	7.18	509	38.80	695	82.23	881	132.45	1067	182.67	1253	232.89	1439	283.11
324	7.35	510	38.97	696	82.50	882	132.72	1068	182.94	1254	233.16	1440	283.38
325	7.52	511	39.14	697	82.77	883	132.99	1069	183.21	1255	233.43	1441	283.65
326	7.69	512	39.31	698	83.04	884	133.26	1070	183.48	1256	233.70	1442	283.92
327	7.86	513	39.48	699	83.31	885	133.53	1071	183.75	1257	233.97	1443	284.19
328	8.03	514	39.65	700	83.58	886	133.80	1072	184.02	1258	234.24	1444	284.46
329	8.20	515	39.82	701	83.85	887	134.07	1073	184.29	1259	234.51	1445	284.73
330	8.37	516	39.99	702	84.12	888	134.34	1074	184.56	1260	234.78	1446	285.00
331	8.54	517	40.16	703	84.39	889	134.61	1075	184.83	1261	235.05	1447	285.27
332	8.71	518	40.33	704	84.66	890	134.88	1076	185.10	1262	235.32	1448	285.54
333	8.88	519	40.50	705	84.93	891	135.15	1077	185.37	1263	235.59	1449	285.81
334	9.05	520	40.67	706	85.20	892	135.42	1078	185.64	1264	235.86	1450	286.08
335	9.22	521	40.84	707	85.47	893	135.69	1079	185.91	1265	236.13	1451	286.35
336	9.39	522	41.01	708	85.74	894	135.96	1080	186.18	1266	236.40	1452	286.62
337	9.56	523	41.18	709	86.01	895	136.23	1081	186.45	1267	236.67	1453	286.89
338	9.73	524	41.35	710	86.28	896	136.50	1082	186.72	1268	236.94	1454	287.16

Income Tax (Standard Deduction for Individuals) Amendment 2020, No. 17

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
339	9.90	525	41.52	711	86.55	897	136.77	1083	186.99	1269	237.21	1455	287.43
340	10.07	526	41.69	712	86.82	898	137.04	1084	187.26	1270	237.48	1456	287.70
341	10.24	527	41.86	713	87.09	899	137.31	1085	187.53	1271	237.75	1457	287.97
342	10.41	528	42.03	714	87.36	900	137.58	1086	187.80	1272	238.02	1458	288.24
343	10.58	529	42.20	715	87.63	901	137.85	1087	188.07	1273	238.29	1459	288.51
344	10.75	530	42.37	716	87.90	902	138.12	1088	188.34	1274	238.56	1460	288.78
345	10.92	531	42.54	717	88.17	903	138.39	1089	188.61	1275	238.83	1461	289.05
346	11.09	532	42.71	718	88.44	904	138.66	1090	188.88	1276	239.10	1462	289.32
347	11.26	533	42.88	719	88.71	905	138.93	1091	189.15	1277	239.37	1463	289.59
348	11.43	534	43.05	720	88.98	906	139.20	1092	189.42	1278	239.64	1464	289.86
349	11.60	535	43.22	721	89.25	907	139.47	1093	189.69	1279	239.91	1465	290.13
350	11.77	536	43.39	722	89.52	908	139.74	1094	189.96	1280	240.18	1466	290.40
351	11.94	537	43.56	723	89.79	909	140.01	1095	190.23	1281	240.45	1467	290.67
352	12.11	538	43.73	724	90.06	910	140.28	1096	190.50	1282	240.72	1468	290.94
353	12.28	539	43.90	725	90.33	911	140.55	1097	190.77	1283	240.99	1469	291.21
354	12.45	540	44.07	726	90.60	912	140.82	1098	191.04	1284	241.26	1470	291.48
355	12.62	541	44.24	727	90.87	913	141.09	1099	191.31	1285	241.53	1471	291.75
356	12.79	542	44.41	728	91.14	914	141.36	1100	191.58	1286	241.80	1472	292.02
357	12.96	543	44.58	729	91.41	915	141.63	1101	191.85	1287	242.07	1473	292.29
358	13.13	544	44.75	730	91.68	916	141.90	1102	192.12	1288	242.34	1474	292.56
359	13.30	545	44.92	731	91.95	917	142.17	1103	192.39	1289	242.61	1475	292.83
360	13.47	546	45.09	732	92.22	918	142.44	1104	192.66	1290	242.88	1476	293.10
361	13.64	547	45.26	733	92.49	919	142.71	1105	192.93	1291	243.15	1477	293.37
362	13.81	548	45.43	734	92.76	920	142.98	1106	193.20	1292	243.42	1478	293.64
363	13.98	549	45.60	735	93.03	921	143.25	1107	193.47	1293	243.69	1479	293.91
364	14.15	550	45.77	736	93.30	922	143.52	1108	193.74	1294	243.96	1480	294.18
365	14.32	551	45.94	737	93.57	923	143.79	1109	194.01	1295	244.23	1481	294.45
366	14.49	552	46.11	738	93.84	924	144.06	1110	194.28	1296	244.50	1482	294.72
367	14.66	553	46.28	739	94.11	925	144.33	1111	194.55	1297	244.77	1483	294.99
368	14.83	554	46.45	740	94.38	926	144.60	1112	194.82	1298	245.04	1484	295.26
369	15.00	555	46.62	741	94.65	927	144.87	1113	195.09	1299	245.31	1485	295.53
370	15.17	556	46.79	742	94.92	928	145.14	1114	195.36	1300	245.58	1486	295.80
371	15.34	557	46.96	743	95.19	929	145.41	1115	195.63	1301	245.85	1487	296.07
372	15.51	558	47.13	744	95.46	930	145.68	1116	195.90	1302	246.12	1488	296.34
373	15.68	559	47.30	745	95.73	931	145.95	1117	196.17	1303	246.39	1489	296.61

Income Tax (Standard Deduction for Individuals) Amendment

2020, No. 17

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax		
374	15.85	560	47.47	746	96.00	932	146.22	1118	196.44	1304	246.66	1490	296.88
375	16.02	561	47.64	747	96.27	933	146.49	1119	196.71	1305	246.93	1491	297.15
376	16.19	562	47.81	748	96.54	934	146.76	1120	196.98	1306	247.20	1492	297.42
377	16.36	563	47.98	749	96.81	935	147.03	1121	197.25	1307	247.47	1493	297.69
378	16.53	564	48.15	750	97.08	936	147.30	1122	197.52	1308	247.74	1494	297.96
379	16.70	565	48.32	751	97.35	937	147.57	1123	197.79	1309	248.01	1495	298.23
380	16.87	566	48.49	752	97.62	938	147.84	1124	198.06	1310	248.28	1496	298.50
381	17.04	567	48.66	753	97.89	939	148.11	1125	198.33	1311	248.55	1497	298.77
382	17.21	568	48.83	754	98.16	940	148.38	1126	198.60	1312	248.82	1498	299.04
383	17.38	569	49.00	755	98.43	941	148.65	1127	198.87	1313	249.09	1499	299.31
384	17.55	570	49.17	756	98.70	942	148.92	1128	199.14	1314	249.36	1500	299.58
385	17.72	571	49.34	757	98.97	943	149.19	1129	199.41	1315	249.63	1501	299.85
386	17.89	572	49.51	758	99.24	944	149.46	1130	199.68	1316	249.90	1502	300.12
387	18.06	573	49.68	759	99.51	945	149.73	1131	199.95	1317	250.17	1503	300.39
388	18.23	574	49.85	760	99.78	946	150.00	1132	200.22	1318	250.44	1504	300.66
389	18.40	575	50.02	761	100.05	947	150.27	1133	200.49	1319	250.71	1505	300.93
390	18.57	576	50.19	762	100.32	948	150.54	1134	200.76	1320	250.98	1506	301.20
391	18.74	577	50.37	763	100.59	949	150.81	1135	201.03	1321	251.25	1507	301.47
392	18.91	578	50.64	764	100.86	950	151.08	1136	201.30	1322	251.52	1508	301.74
393	19.08	579	50.91	765	101.13	951	151.35	1137	201.57	1323	251.79	1509	302.01
394	19.25	580	51.18	766	101.40	952	151.62	1138	201.84	1324	252.06	1510	302.28
395	19.42	581	51.45	767	101.67	953	151.89	1139	202.11	1325	252.33	1511	302.55
396	19.59	582	51.72	768	101.94	954	152.16	1140	202.38	1326	252.60	1512	302.82
397	19.76	583	51.99	769	102.21	955	152.43	1141	202.65	1327	252.87	1513	303.09
398	19.93	584	52.26	770	102.48	956	152.70	1142	202.92	1328	253.14	1514	303.36
399	20.10	585	52.53	771	102.75	957	152.97	1143	203.19	1329	253.41	1515	303.63
400	20.27	586	52.80	772	103.02	958	153.24	1144	203.46	1330	253.68	1516	303.90
401	20.44	587	53.07	773	103.29	959	153.51	1145	203.73	1331	253.95	1517	304.17
402	20.61	588	53.34	774	103.56	960	153.78	1146	204.00	1332	254.22	1518	304.44
403	20.78	589	53.61	775	103.83	961	154.05	1147	204.27	1333	254.49	1519	304.71
404	20.95	590	53.88	776	104.10	962	154.32	1148	204.54	1334	254.76	1520	304.98
405	21.12	591	54.15	777	104.37	963	154.59	1149	204.81	1335	255.03	1521	305.25
406	21.29	592	54.42	778	104.64	964	154.86	1150	205.08	1336	255.30	1522	305.52
407	21.46	593	54.69	779	104.91	965	155.13	1151	205.35	1337	255.57	1523	305.79
408	21.63	594	54.96	780	105.18	966	155.40	1152	205.62	1338	255.84	1524	306.06

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
409	21.80	595	55.23	781	105.45	967	155.67	1153	205.89	1339	256.11	1525	306.33
410	21.97	596	55.50	782	105.72	968	155.94	1154	206.16	1340	256.38	1526	306.60
411	22.14	597	55.77	783	105.99	969	156.21	1155	206.43	1341	256.65	1527	306.87
412	22.31	598	56.04	784	106.26	970	156.48	1156	206.70	1342	256.92	1528	307.14
413	22.48	599	56.31	785	106.53	971	156.75	1157	206.97	1343	257.19	1529	307.41
414	22.65	600	56.58	786	106.80	972	157.02	1158	207.24	1344	257.46	1530	307.68
415	22.82	601	56.85	787	107.07	973	157.29	1159	207.51	1345	257.73	1531	307.95
416	22.99	602	57.12	788	107.34	974	157.56	1160	207.78	1346	258.00	1532	308.22
417	23.16	603	57.39	789	107.61	975	157.83	1161	208.05	1347	258.27	1533	308.49
418	23.33	604	57.66	790	107.88	976	158.10	1162	208.32	1348	258.54	1534	308.76
419	23.50	605	57.93	791	108.15	977	158.37	1163	208.59	1349	258.81	1535	309.03
420	23.67	606	58.20	792	108.42	978	158.64	1164	208.86	1350	259.08	1536	309.30
421	23.84	607	58.47	793	108.69	979	158.91	1165	209.13	1351	259.35	1537	309.57
422	24.01	608	58.74	794	108.96	980	159.18	1166	209.40	1352	259.62	1538	309.84
423	24.18	609	59.01	795	109.23	981	159.45	1167	209.67	1353	259.89	For every dollar paid over	
424	24.35	610	59.28	796	109.50	982	159.72	1168	209.94	1354	260.16	\$1,538, the tax to be	
425	24.52	611	59.55	797	109.77	983	159.99	1169	210.21	1355	260.43	deducted is 30 cents.	
426	24.69	612	59.82	798	110.04	984	160.26	1170	210.48	1356	260.70		
427	24.86	613	60.09	799	110.31	985	160.53	1171	210.75	1357	260.97		
428	25.03	614	60.36	800	110.58	986	160.80	1172	211.02	1358	261.24		
429	25.20	615	60.63	801	110.85	987	161.07	1173	211.29	1359	261.51		
430	25.37	616	60.90	802	111.12	988	161.34	1174	211.56	1360	261.78		
431	25.54	617	61.17	803	111.39	989	161.61	1175	211.83	1361	262.05		
432	25.71	618	61.44	804	111.66	990	161.88	1176	212.10	1362	262.32		
433	25.88	619	61.71	805	111.93	991	162.15	1177	212.37	1363	262.59		
434	26.05	620	61.98	806	112.20	992	162.42	1178	212.64	1364	262.86		
435	26.22	621	62.25	807	112.47	993	162.69	1179	212.91	1365	263.13		
436	26.39	622	62.52	808	112.74	994	162.96	1180	213.18	1366	263.40		
437	26.56	623	62.79	809	113.01	995	163.23	1181	213.45	1367	263.67		
438	26.73	624	63.06	810	113.28	996	163.50	1182	213.72	1368	263.94		
439	26.90	625	63.33	811	113.55	997	163.77	1183	213.99	1369	264.21		
440	27.07	626	63.60	812	113.82	998	164.04	1184	214.26	1370	264.48		
441	27.24	627	63.87	813	114.09	999	164.31	1185	214.53	1371	264.75		
442	27.41	628	64.14	814	114.36	1000	164.58	1186	214.80	1372	265.02		
443	27.58	629	64.41	815	114.63	1001	164.85	1187	215.07	1373	265.29		

Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax	Weekly income	Tax
444	27.75	630	64.68	816	114.90	1002	165.12	1188	215.34	1374	265.56	1560	315.90
445	27.92	631	64.95	817	115.17	1003	165.39	1189	215.61	1375	265.83	1561	316.17
446	28.09	632	65.22	818	115.44	1004	165.66	1190	215.88	1376	266.10	1562	316.44
447	28.26	633	65.49	819	115.71	1005	165.93	1191	216.15	1377	266.37	1563	316.71
448	28.43	634	65.76	820	115.98	1006	166.20	1192	216.42	1378	266.64	1564	316.98
449	28.60	635	66.03	821	116.25	1007	166.47	1193	216.69	1379	266.91	1565	317.25
450	28.77	636	66.30	822	116.52	1008	166.74	1194	216.96	1380	267.18	1566	317.52
451	28.94	637	66.57	823	116.79	1009	167.01	1195	217.23	1381	267.45	1567	317.79
452	29.11	638	66.84	824	117.06	1010	167.28	1196	217.50	1382	267.72	1568	318.06
453	29.28	639	67.11	825	117.33	1011	167.55	1197	217.77	1383	267.99	1569	318.33
454	29.45	640	67.38	826	117.60	1012	167.82	1198	218.04	1384	268.26	1570	318.60
455	29.62	641	67.65	827	117.87	1013	168.09	1199	218.31	1385	268.53	1571	318.87
456	29.79	642	67.92	828	118.14	1014	168.36	1200	218.58	1386	268.80	1572	319.14
457	29.96	643	68.19	829	118.41	1015	168.63	1201	218.85	1387	269.07	1573	319.41
458	30.13	644	68.46	830	118.68	1016	168.90	1202	219.12	1388	269.34	1574	319.68
459	30.30	645	68.73	831	118.95	1017	169.17	1203	219.39	1389	269.61	1575	319.95
460	30.47	646	69.00	832	119.22	1018	169.44	1204	219.66	1390	269.88	1576	320.22
461	30.64	647	69.27	833	119.49	1019	169.71	1205	219.93	1391	270.15	1577	320.49
462	30.81	648	69.54	834	119.76	1020	169.98	1206	220.20	1392	270.42	1578	320.76
463	30.98	649	69.81	835	120.03	1021	170.25	1207	220.47	1393	270.69	1579	321.03
464	31.15	650	70.08	836	120.30	1022	170.52	1208	220.74	1394	270.96	1580	321.30
465	31.32	651	70.35	837	120.57	1023	170.79	1209	221.01	1395	271.23	1581	321.57
466	31.49	652	70.62	838	120.84	1024	171.06	1210	221.28	1396	271.50	1582	321.84

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