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RPPL No. 1-72

FIRST OLBIIL ERA KELULAU

Sixteenth Regular Session, October, 1984 RPPL NO. 1-72
(Intro. as H. B. No.
1-0314-16, SD1)

AN ACT

To rectify the improper withholding of taxes of national government and other employees for the pay period ending immediately preceeding October 1, 1984; to authorize and appropriate the sum of \$55,000.00 for transportation, organization, and preparation expenses related to the participation of the Republic of Palau in the Fourth Festival Des Arts Du Pacifique in Noumea, New Caledonia; and for related purposes.

THE PEOPLE OF PALAU REPRESENTED IN THE OLBIIL ERA KELULAU DO ENACT AS
FOLLOWS:

Section 1. Legislative findings and purpose. The Olbiil Era Kelulau finds that it was the intent of the members, in passing RPPL No. 1-63, to set the effective date of that enactment as October 1, 1984. The intent of the Olbiil Era Kelulau was to provide new rates for wages and salaries earned after the effective date. It is the purpose of this Act to provide unambiguous language to accomplish that objective.

Section 2. Amendment. Section 1002 of RPPL No. 1-63 is amended to read as follows:

“Section 1002. Transition. Any tax liability, penalty, interest or other assessment incurred under any law or regulation that is repealed by this Code shall not be abated, extinguished or reduced and shall have full force and effect for transactions and activities occurring before the effective date of this Code. All rules and regulations currently in effect, shall remain in force and effect, to the extent that they are not inconsistent with the provisions of this Code. Notwithstanding any other provision of this Code, salary and wages earned prior to October 1, 1984 and not paid or credited until after October 1, 1984, shall be taxed at the rates existing prior to October 1, 1984; and any withholding of taxes on salaries and wages so earned shall be based on the rates existing prior to October 1, 1984.
National Government

employees shall be paid the difference between the amount of tax withheld for hours worked prior to October 1, 1984 and the amount of tax which rightfully should be withheld under the provisions of this Section, as amended, in the next pay-check following the effective date of this Act”.

Section 3. Authorization and Appropriation. The sum of \$55,000.00 is authorized to be appropriated