

Examined and Certified *Lalana*
Clerk of the Legislative Assembly

The Head of State Assents this *22nd* day of

INCOME TAX AMENDMENT ACT

July 1993
Melita Tumulua
HEAD OF STATE

WESTERN SAMOA

Arrangement of Provisions

- | | | | |
|----|--|----|---------------|
| 1. | Title
Short title and
commencement | 2. | Exempt Income |
| | | 3. | Repeal |

1993/1994, No. 3

AN ACT to amend the Income Tax Act 1974.

BE IT ENACTED by the Legislative Assembly of Western Samoa in Parliament assembled as follows:-

1. **Short Title and commencement** - (1) This Act may be cited as the Income Tax Amendment Act 1993/1994 and shall be read together with and deemed part of the Income Tax Act 1974 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 1st day of January 1994 and except as otherwise provided it shall apply with respect to tax for the income year commencing on that date and for every subsequent year.

2. **Exempt Income** - Section 7 of the principal Act is amended by omitting in paragraph (s) of subsection (1) the year "1990" (as inserted by the Income Tax Amendment Act 1989 (No.2) and substituting the year "1997".

3. **Repeal** - The principal Act is further amended by repealing the whole of Division 16A being sections 62A to 62E inclusive and the whole of Division 16B being sections 62F to 62I inclusive provided that the provisions hereby repealed shall continue to apply for all purposes whatsoever in respect of any tax whether already assessed or paid or still assessable or payable in or for the year ended 31st December 1993 or in or for any previous year.

**TULAFONO TAU FAAOFI O TEUTEUGA O LE
TULAFONO O LAFOGA O TUPE MAUA**

Samoa i Sisifo

Faatulagaina o Aiaiga

- | | | | |
|----|-----------------------------------|----|--------------------------|
| 1. | Igoa
Igoa puupuu ma le amataga | 2. | Tuusaunoaina o Tupe Maua |
| | | 3. | Mea ua Soloia |

1993/1994, Nu. 3

O SE TULAFONO e teuten ai le Tulafono o Lafoga o Tupe Maua 1974.

UA FAIA e le Fono Aoaofaitulafono o Samoa i Sisifo i totonu o le Palemene ua potopoto e faapea:

1. Igoa puupuu ma le amataga-(1) E mafai ona taua lenei Tulafono o Teuteuga o le Tulafono o Lafoga o Tupe Maua 1993/1994 ma e tatau ona faitauina faatasi ma avea ai o se vaega o le Tulafono o Lafoga o Tupe Maua 1974 (e pei ona faasinomia mulimuli ane iinei o le Tulafono autu).

(2) O lenei Tulafono o le a tatau ona amata faamamaluina i le aso 1 o Ianuari 1994 ma vagana e ese mai ai na i lo se i si aiaiga o le a tatau ona faaoga e tusa ai ma lafoga mo tupe maua faale-tausaga e amata i lena lava aso ma mo tausaga uma e mulimuli mai ai.

2. Tuusaunoaina o Tupe Maua- Fuaiupu 7 o le Tulafono autu ua teuteuina i le aveeseina i totonu o le parakalafa (s) o le faafuaiupu (1) le tausaga "1990" (e pei ona faaofiina e le Tulafono o Teuteuga o Lafoga o Tupe Maua 1989 (Nu.2) ma suia i le tausaga "1997".

3. Mea ua Soloia- O le Tulafono autu ua toe teuteuina i le soloia o le Vaega 16A atoa o lo o avea ma fuaiupu 62A e oo atu i le 62E ma le Vaega 16B atoa o lo o avea ma fuaiupu 62F e oo atu i le 62I ae vagana ai e faapea o aiaiga e pei ona ua soloia nei e tatau ona faaauau ona faaaogaina mo faamoemoega uma e tusa ai ma so o se lafoga pe ua maea ona fuafuaina po o totogiina po o e le i maea ona fuafuaina po o e totogiina atu i totonu po o mo le tausaga e faaiuina i le aso 31 o Tesema 1993 po o i totonu o po o mo so o se tausaga ua mavae.