

Examined and Certified *Stalau*

Clerk of the Legislative Assembly

The Head of State Assents this *29th* day of

**INCOME TAX ADMINISTRATION AMENDMENT BILL**  
1993

*Wahne L. Lawrence*  
HEAD OF STATE

**WESTERN SAMOA**

Arrangement of Provisions

- |    |                                       |    |                                    |
|----|---------------------------------------|----|------------------------------------|
| 1. | Title<br>Short title and commencement | 2. | Amounts of tax deduction amendment |
|    |                                       | 3. | Repeal                             |

1993/1994, No. 5

**AN ACT to amend the Income Tax Administration 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 Administration Amendment Act 1993/1994 and shall be read together with and deemed part of the Income Tax Administration 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. **Amounts of tax deduction amendment** - Section 51F of the principal Act is amended by omitting in subsection (1) the words "or (in the case of a reduced deduction) by reason of the number of the employee's dependants."

3. **Repeal** - (1) The following sections of the principal Act are hereby repealed: sections 46, 47, 51, 51G, 51H, 51L, 57 and 57A.

(2) The provisions hereby repealed shall continue to apply for all purposes whatsoever in respect of any tax whether already assessed or paid or still assessable or payable in or for the year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 31 December 1993 or in or for any previous year.

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

**Samoa i Sisifo**

Faatulagaina o Aiaiga

- |    |                           |    |                                      |
|----|---------------------------|----|--------------------------------------|
| 1. | Igoa puupuu ma le amataga | 2. | Aofaiga o lafoga toesea ua teuteuina |
|    |                           | 3. | Mea ua soloia                        |

1993/1994, Nu. 5

**O SE TULAFONO e teuteu ai le Tulafono Tau le Pulea o Lafoga o Tupe Maua 1974.**

**UA FAIA e le Fono Aoao Faitulafono 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 Tau le Pulea o Lafoga o Tupe Maua 1993/1994 ma e tatau ona faitauina faatasi ma avea ai o se vaega o le Tulafono Tau le Pulea o Lafoga o Tupe Maua 1974 (e pei ona faasinomia mulimuli ane iinei o le Tulafono autu).

(2) O lenei Tulafono e tatau ona amata faamamaluina i le aso 1 o Ianuari 1994 ma vagana e ese mai ai na i lo so o se i si aiaiga e 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. Aofaiga o lafoga toesea ua teuteuina- Fuaiupu 51F o le Tulafono autu ua teuteuina i le aveeseina mai le faa-

fuaiupu (1) ia upu "po o (i se tulaga o se toesega ua faaititia) i se mafuaaga e tusa ai ma le aofai o tagata o lo o faalagolago lo latou tausiga i sea tagata faigaluega."

3. Mea ua soloia-(1) O fuaiupu ua taua o le Tulafono autu ua soloia nei: Fuaiupu 46, 47, 51, 51G, 51H, 51L, 57 ma le 57A.

(2) O aiaiga e pei ona ua soloia nei o le a faaauau pea ona faaoga 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 mai i po o o le tausaga e faaiuina i le aso 31 o Tesema 1993 po o i totonu o po o mo so o se tausaga ua tuana'i.