

Examined and Certified *Halama*

Clerk of the Legislative Assembly

The Head of State Assents this *22<sup>nd</sup>* day of

*July*, 19*93*.

INCOME TAX RATE AMENDMENT ACT

*Falilatua Tomumua*  
HEAD OF STATE

Western Samoa

Arrangement of Provisions

1.	Title Short title and commencement	3.	Amendment to
2.	Amendments to First Schedule		Second Schedule

1993/1994, No. 4

AN ACT to amend the Income Tax Rate 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 Rate Amendment Act 1993/1994 and shall be read together with and deemed part of the Income Tax Rate 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. Amendments to First Schedule - The First

Schedule to the principal Act is amended by: -

- (a) inserting immediately after clause 6(i)(e) the following new paragraph:-

"(f) For the income year commencing on 1st January 1994 and succeeding years, 35% on all such taxable income."

- (b) inserting immediately after clause 6(ii)(b) the following new paragraph:-

"(c) For the income year commencing on 1st January 1994 and succeeding years, 35% on all such taxable income."

- (c) inserting in clause 7A after the words "7A. Other Taxpayers -" and before the words "On all income" the expression "(i)".

- (d) inserting in clause 7A after the words "1st day of January 1990" and before the words "not including under clauses 1 to 6A" the words "up to and including the 31st day of December 1993."

- (e) inserting in clause 7A immediately after the words "Exceeds \$16,000....45" the following new subclause:-

"(ii) On all income derived on or after the 1st day of



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

**Samoa i Sisifo**

Faatulagaina o Aiaiga

Igoa

- |    |                                     |    |                           |
|----|-------------------------------------|----|---------------------------|
| 1. | Igoa puupuu ma le amataga           | 3. | Teuteuga i le Faamatalaga |
| 2. | Teuteuga i le Faamatalaga<br>Muamua |    | Lona Lua                  |

1993/1994, Nu. 4

**O SE TULAFONO e teuteu ai le Tulafono o Fua Faatatau 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 Fua Faatatau o Lafoga o Tupe Maua 1993/1994 ma e tatau ona faitauina faatasi ma avea ai o se vaega o le Tulafono o Fua Faatatau 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 se isi aiaiga e tatau ona faaoga e tusa ai ma lafoga o tupe maua faale-tausaga e amata i lena lava aso ma mo tausaga uma taitasi e mulimuli mai ai.

2. Teuteuga i le Faamatalaga Muamua- O le Faamatalaga Muamua i le Tulafono autu ua teuteuina i le:-

(a) faaofiina ina ua tuanai le fuaiupu 6 (i) (e) le

parakalafa fou e faapea:

"(f) Mo tupe maua faale-tausaga e amata i le aso 1 o Ianuari 1994 ma tausaga e mulimuli mai ai, e 35% i tupe faa-lafogaina uma."

(b) faaofiina ina ua tuanai le fuaiupu 6(ii)(b) le parakalafa fou e faapea:

"(c) Mo tupe maua faale-tausaga e amata i le aso 1 o Ianuari 1994 ma tausaga e mulimuli mai ai, 35% i tupe maua faa-lafogaina uma."

(c) faaofiina i totonu o le fuaiupu 7A ina ua tuanai upu "7A. I si Tagata Fai Lafoga -" ma i luma mai o upu "I tupe maua uma" le faaupuga "(i)".

(d) faaofiina i totonu o le fuaiupu 7A ina ua tuanai upu "aso 1 o Ianuari 1990" ma i luma mai o upu "e la aofia ai i lalo o fuaiupu 1 e oo i le 6A" ia upu "e oo atu i ma aofia ai le aso 31 o Tesema 1993."

(e) faaofiina i totonu o le fuaiupu 7A ina ua tuanai upu "Sili atu i le \$16,000 . . . .45" le faafuaiupu fou e faapea:

"(ii) i tupe maua uma e maua mai i po o ina ua tuanai le aso 1 o Ianuari 1994 e le o aofia i lalo o fuaiupu 1 e oo atu i le 6A o lenei Faamatalaga o le lafoga o tupe maua e tatau ona tologiina i luga o tupe maua faa-lafogaina e faapea -

I luga o le tele o tupe maua e faapea

Fua Faatatau o lafoga mo tala uma taitasi o le a

Sene

E le sili atu i le \$5,200

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E sili atu i le \$5,200 ae le	
sili atu i le \$10,400	10
E sili atu i le \$10,400	
ae le sili atu i le \$15,600	20
E sili atu i le \$15,600	35

3. Teuteuga i le Faamatalaga Lona Lua - O le Pepa Faapipii i le Faamatalaga Lona Lua i le Tulafono autu ua teuteuina i le aveeseina o upu "FUA FAASOLO o lafoga e ao ona toesea i vaiaso taitasi mai totogi tumau o tagata nofomau" ma FUA FAASOLO o lafoga e ao ona toesea i vaiaso taitasi mai totogi tumau o tagata e le nofomau." ma Suia i upu "FUA FAASOLO o lafoga e ao ona toesea i vaiaso taitasi mai totogi tumau."