



## Western Samoa

## Analysis

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1978, No. 20

AN ACT to provide for the payment of duties on the estates of deceased persons and on property disposed of by way of gift.  
[22 August 1978]

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

## PART I

## PRELIMINARY

1. Short title—This Act may be cited as the Estate and Gift Duties Act 1978.

2. Commencement—This Act shall come into force on a date to be appointed by the Head of State, acting on the advice of Cabinet, by Order.

3. Interpretation—(1) In this Act, unless the context otherwise requires, —

“Administration” means any probate, letters of administration, rule or order of any Court, or any other document whereby any person becomes entitled at law to administer the estate of a deceased person or any part of his estate: and includes all probates or letters of administration granted out of Western Samoa and all exemptions thereof if those probates, letters of administration or exemptions have been resealed in Western Samoa under the Administration Act 1975\*:

“Administrator” means any person to whom administration has been granted, or who is entitled in consequence of any other administration to administer the estate of a deceased person or any part of his estate:

“Allowable debts” mean the debts described in section 16:

“Debenture” includes debenture stock, bonds, convertible notes, and any other securities of a company, whether constituting a charge on the assets of the company or not:

“Debt” includes any pecuniary liability, charge, or encumbrance:

\*1975, No. 23

"Disposition of property" means any conveyance, transfer, assignment, settlement, delivery, payment, or other alienation of property, whether at law or in equity; and, without limiting the generality of the foregoing provisions of this definition, includes—

- (a) The allotment of shares in a company:
- (b) The creation of a trust:
- (c) The grant or creation of any lease, mortgage, charge, servitude, licence, power, or other right, estate, or interest in or over any property:
- (d) The release, discharge, surrender, forfeiture, cesser or abandonment of any debt, contract, or thing in action, or of any right, power, estate, or interest in or over any property; and for this purpose a debt, or any other right, estate, or interest, shall be deemed to have been released or surrendered when it has become irrecoverable or unenforceable by action through the lapse of time:
- (e) The exercise of a general power of appointment in favour of any person other than the holder of the power:
- (f) Any transaction or series of related or connected transactions entered into by any person with intent thereby to diminish, directly or indirectly, the value of his own estate and to increase the value of his own estate and to increase the value of his estate of any other person; and for this purpose the passing by a company of a resolution which by the extinguishment or alteration of the rights attaching to any shares or debentures of the rights results, directly or indirectly, in the estate of any shareholder or debenture holder of the company being increased in value at the expense of the estate of any other share or debenture holder shall be deemed to be a transaction entered into by that other shareholder or debenture holder if he could have prevented the passing of the resolution by voting against it or otherwise,—

but does not include a disclaimer of an interest under a disposition made inter vivos or by will or of an interest under an intestacy:

"Donee" means any person including a body corporate, becoming entitled to any beneficial interest under a gift; and unless the context otherwise requires, includes the administrator of a deceased donee:

"Donor" means the maker of a gift; and includes a body corporate and, unless the context otherwise requires, the administrator of a deceased donor:

"Dutiable estate" means the dutiable estate within the of section 6 of this Act:

"Final balance" means the total value of the dutiable estate, less the allowable debts:

"Foreign assets" means any property which is available or which the deceased might by his will have made available for the payment of his debts upon his death, but which by reason of its situation is not part of the dutiable estate of the deceased:

"General power of appointment" includes any power or authority which enables the holder of the power authority, or would enable him if he was of full capacity, to obtain or appoint or dispose of any property, or to charge any sum of money upon property, as he thinks fit for his own benefit, whether exercisable orally or by instrument inter vivos or by will or otherwise however; but does not include any power or authority exercisable by a person in a fiduciary capacity under a disposition not made by himself, or exercisable as mortgagee:

"Gift" means any disposition of property, wherever and howsoever made, otherwise than by will, without fully adequate consideration in money or money's worth passing to the person making the disposition:

Provided that where the consideration in money or money's worth is inadequate, the disposition shall be deemed to be a gift to the extent of that inadequacy only:

"Government" means the Government of Western Samoa:

"Infant child of the deceased" means a child or step-child of the deceased who is living and under the age of 21 years at the date of the death of the deceased; and includes any person (other than the wife of the deceased) who is living and under the age of 21 years at the date of the death of the deceased and is in the opinion of the Commissioner a dependant of the deceased:

"Land" means all land, tenements, and hereditaments, whether corporeal or incorporeal, in Western Samoa and all chattel or other interests therein, and all trees and crops growing or standing thereon but does not include customary land.

"Minister" means the Minister of Finance:

"Pension" includes any annuity or other periodical payment, by whatever name it is called:

"Predecessor", in relation to a deceased successor, means a person who has died within 5 years before the death of the deceased successor: means prescribed by the Commissioner:

"Succession" means the interest to which a successor is entitled as such:

"Successor", in relation to any deceased person, means any person who on or in consequence of the death of the deceased, becomes beneficially entitled to any property included in the dutiable estate of the deceased; and includes—

- (a) Any person who is beneficially entitled in default of appointment to any such property over which the deceased possessed and has failed to exercise a general power of appointment:
- (b) Any person who has become beneficially entitled to any such property under any gift or donatio mortis cause made by the deceased:
- (c) Any person who has become beneficially entitled to any such property under any disposition of property made by the deceased:

(d) Any person who is beneficially entitled under a voluntary bond or covenant, or in any other manner whatever, to any debt which is payable out of the dutiable estate of the deceased, and the payment of which by the deceased himself would have constitute a gift:

(e) Any person who becomes entitled under a partnership agreement or arrangement to any such property, to the extent that the value of that property for estate duty purposes exceeds the consideration in money or money's worth which is, on or in consequence of the death of the deceased, payable for that property:

"Superannuation scheme" means and includes —

- (a) The National Provident Fund established under the National Provident Fund Act 1972\*:
- (b) The Government Superannuation Fund established under the Government Superannuation Act 1972\*:
- (c) Any fund, plan or scheme established for the purpose of providing superannuation benefits, or death benefits, or superannuation and death benefits in respect of the employees of any employer or any class or classes of employees:
- (d) Any other fund, plan or scheme providing superannuation benefits, or death benefits, or superannuation and death benefits and approved for the time being by the Commissioner:

"Voluntary contract" means any contract entered into, whether with or without an instrument in writing, without fully adequate consideration in money worth:

Provided that where the consideration in money or money's worth is inadequate, the contract shall be deemed to be voluntary to the extent of that inadequacy only:

"Will" includes any testamentary instrument.

(2) For the purpose of this Act—

\*1972, No. 1

- (a) Persons are connected by blood relationship if within the fourth degree of relationship:
  - (b) Persons are connected by marriage if one is married to the other or to a person who is connected by blood relationship to the other:
  - (c) Persons are connected by adopted if one has been adopted as the child of the other or as the child of a person who is within the third degree of relationship to the other:
  - (d) Illegitimate relationship shall be equivalent to legitimate relationship.
- (3) The provisions of subsection (1) of section 2 of the Income Tax Administration Act 1974\*\* defining certain terms for the purposes of the Inland Revenue Acts apply for the purposes of this Act.

## PART II

### ESTATE DUTY

#### Division 1 — Imposition of Estate Duty

4. **Estate duty imposed**—Subject to this Act, a duty (in this Act referred to as estate duty) shall be payable to the Government on the final balance of the estate of every person, wherever domiciled, who dies in Western Samoa or elsewhere after the commencement of this Act.

5. **Rates of estate duty**—Estate duty shall be charged and assessed upon the final balance at the rate set out in the First Schedule to this Act.

#### DIVISION 2—DUTIABLE ESTATE

6. **Dutiable estate**—(1) Subject to this Act, the dutiable estate of the deceased shall include and consist of—

- (a) All property, wherever situated, which falls within any of the provisions of sections 7 to 15 of this Act where the deceased was domiciled in Western Samoa at the date of his death; and

- (b) All property, situated in Western Samoa on the date as at which, pursuant to section 17 of this Act it is to be valued, which falls within any of the provisions of sections 7 to 15 of this Act where the deceased was domiciled out of Western Samoa at the date of his death; and in every such case sections 7 to 15 of this Act shall be read subject to this paragraph:

Provided that the property shall not by reason of coincident provisions in sections 7 to 15 of this Act be included in the dutiable estate of the deceased more than once, but shall be included in the manner which produces the greatest amount of estate duty before any deductions are made under sections 32 to 36 of this Act. For this purpose, property which is used to purchase or acquire other property shall be deemed to be the same property as that other property.

(2) For the purposes of paragraph (b) of subsection (1) of this section and of section 35 of this Act relating to relief for estate duty paid out of Western Samoa, the situation of the classes of property hereinafter in this subsection referred to shall be determined as follows:

- (a) A sea-going ship, or any share or interest in such a shall be deemed to be property situated in Western Samoa if the ship is registered in Western Samoa, and in other cases shall be deemed to be property situated out of Western Samoa:
- (b) Property at sea (other than a sea-going ship) shall be deemed to be situated in Western Samoa if in course of transit, directly or indirectly, to Western Samoa, and in other cases shall be deemed to be situated out of Western Samoa:
- (c) The situation of a debt payable under a bond or other deed shall in no case be determined by reference to the situation of the bond or deed:
- (d) A debt owing by a corporation, whether incorporated in Western Samoa or elsewhere, shall be deemed to be property situated in Western Samoa if the debt was incurred or is payable in Western Samoa and the corporation has any office or place of busi-

ness in Western Samoa, and in other cases shall be deemed to be property situated out of Western Samoa:

- (e) A debt owing by any person or persons other than a corporation shall be deemed to be property situated in Western Samoa if the debtor or any of the debtors is resident in Western Samoa, and in other cases shall be deemed to be property situated out of Western Samoa:
- (f) A debt owing by the Government shall be deemed to be property situated in Western Samoa if it was incurred or is payable in Western Samoa, and in other cases shall be deemed to be property situated out of Western Samoa:
- (g) Notwithstanding any of the foregoing provisions of this subsection, a debt represented by an instrument which is negotiable in Western Samoa shall be deemed to be property situated in the country in which the instrument is or is deemed to be situated:
- (h) Notwithstanding any of the foregoing provisions of this subsection, a debt which is secured by mortgage, charge, or otherwise on any property situated or deemed to be situated in Western Samoa shall itself be deemed to be property situated in Western Samoa; but if the value of the debt, the debt shall not by reason of the existence of the security be deemed to be situated in Western Samoa except to extent of the value of the security:
- (i) Shares in a company incorporated in Western Samoa, shall be deemed to be property situated in Western Samoa, and in other cases shall be deemed to be property situated out of Western Samoa.

**7. Property passing under will or intestacy**—The dutiable estate shall include all property of the deceased which passes under his intestacy, except property held by him as trustee for another person.

**8. General power of appointment over property**—The dutiable estate shall include any property over or in respect of which the deceased had at the time of his death a general power of appointment.

**9. Gifts in contemplation of death**—The dutiable estate shall include any property comprised in any donatio mortis causa made by deceased, whether before or after the commencement of this Act.

**10. Gifts made within 3 years of death**—The dutiable estate shall include any property comprised in any gift made by the deceased within 3 years before his death, whether before or after the commencement of this Act unless the gift was exempt from gift duty under paragraph (a) or (h) or section 62 of this Act.

**11. Gift with reservation**—(1) Subject to this section, the dutiable estate shall include any property comprised in any gift made by the deceased, whether before or after the commencement of this Act, unless bona fide possession and enjoyment has been assumed by the donee not less than 3 years before the death of the deceased and has been retained by the donee and any successor in title to the entire exclusion of the deceased or of any benefit to him by contract or otherwise.

(2) Where property comprised in such a gift was an interest in land or in chattels, retention or assumption by the deceased of actual occupation of the land or actual enjoyment of an incorporeal right over the land or actual possession of the chattels shall be disregarded if for full consideration in money or money's worth paid before or owing at the date of death of the deceased.

(3) The property comprised in any such gift shall be deemed to include the proceeds of its sale or conversion, and all investments for the time being representing it, and all property which has in any manner been substituted for the property originally comprised in that gift.

**12. Disposition of property with benefits to deceased**—(1) Subject to this section and to section 29 of this Act, the duti-

able estate shall include any property comprised in any disposition of property made by the deceased, whether before or after the commencement of this Act,—

- (a) By which in that property, or in the proceeds of the sale thereof, is reserved either expressly or by implication to the deceased for his life or for the life of any other person, or for any period determined by reference to the death of the deceased or of any other person; or
- (b) Which is accompanied by the reservation or assurance of, or a contract for, any benefit to the deceased for the term of his life or of the life of any other person, or for any period determined by reference to the death of the deceased or of any other person; or
- (c) By which the deceased has reserved to himself the right, by the exercise of any power, to restore to himself or to reclaim that property or the proceeds of the sale thereof,—

unless that interest, benefit, or right (together with any interest, benefit, or right, whether of the same or of any different kind, which may have been substituted therefor) has, by any release, surrender, merger, cesser, forfeiture determination, alienation, or disposition, wholly ceased to exist or to be vested in the deceased at any time more than 3 years before his death, whether before or after the commencement of this Act.

(2) The property comprised in any such disposition of property shall be deemed to include the proceeds of its sale or conversion, and all investments for the time being representing it, and all property which has in any manner been substituted for the property originally comprised in that disposition of property.

**13. Joint property**—The dutiable estate shall include the beneficial interest held by the deceased immediately before his death in any property as joint tenant or joint owner with any other person or persons.

**14. Insurance policies**—The dutiable estate shall include the gross benefits (before any deduction is made for any mortgage, charge, encumbrance or other liability affecting

or incident to the policy) payable or distributable on or in consequence of the death of the deceased under any policy of assurance on his life to the extent of any beneficial interest in the policy disposed of by him within 3 years before his death, calculated in accordance with the following formula:

$$\frac{a}{b} \times c$$

where—

- a is the amount of the premiums paid or payable in respect of the policy up to the date of disposition of that interest;
- b is the amount of the premium paid or payable in respect of the policy from the date of commencement of the policy to the date of death of the deceased; and
- c is the value of those gross benefits proportionate to the interest in the policy disposed of by the deceased:

Provided that where the deceased disposed of that beneficial interest for consideration in money or money's worth, the amount to be included under this section shall be reduced by the value, as at the date of the disposition, of that consideration.

**15. Benefit under superannuation scheme**—The dutiable estate shall, subject to section 31 of this Act, include any pension or other benefit which is payable or granted out of or under a superannuation scheme on or in consequence of the death of the deceased, whether pursuant to a pre-existing right or an election or the exercise of a discretion or otherwise however.

#### DIVISION 3 - ALLOWABLE DEBTS

**16. Allowable debts**—(1) Subject to this section, allowable debts shall comprise debts, whether incurred or payable in Western Samoa or elsewhere, owing by the deceased at his death.

(2) Allowable debts shall not include —

- (a) Any debt incurred by the deceased otherwise than for full consideration in money or money's worth wholly for his own use and benefit:

Provided that a debt shall be deemed to be incurred for full consideration in money or money's worth to the extent that the incurring of the debt created a gift and the property comprised in the gift is included in the dutiable estate of the deceased:

- (b) Any debt in respect of which there is a right of reimbursement except to the extent to which reimbursement cannot be obtained:
- (c) Any contingent debt, unless at any time within 3 years after the death of the deceased the debt becomes actually payable:
- (d) Any debt the amount of which is, in the opinion of the Commissioner, incapable of estimation, unless at any time within 3 years after the death of the deceased the debt becomes, in the opinion of the Commissioner, capable of estimation:
- (e) Any gift duty ceasing to be payable pursuant to paragraph (c) of subsection (1) of section 37 of this Act:
- (f) Any debt more than once, whether or not it is charged upon different portions of the dutiable estate:
- (g) Any expenses of the administration of the estate of the deceased or commission or other remuneration payable to an administrator.

(3) Where there are any foreign assets, the total debts of the deceased which would otherwise be allowable debts shall be apportioned between those foreign assets and the dutiable estate of the deceased in proportion to their respective values, disregarding the fact that the debt of the deceased, or any of them, are charged by mortgage or otherwise upon any part of the dutiable estate or foreign assets, and only the proportion so apportioned to the dutiable estate shall be allowable debts

(4) For the purpose of this section, the debts owing by the deceased at the date of his death shall be deemed to include —

- (a) Any income tax payable by the administrator of the estate of the deceased in respect of any income of the deceased (however arising or derived) for any period up to the date of his death:
- (b) Reasonable expenses of the funeral of the deceased.

#### DIVISION 4 - VALUATION OF DUTIABLE ESTATE

**17. Date of valuation of property included in dutiable estate**—All property included in the dutiable estate shall be valued as at the date of death of the deceased:

Provided that where the property is included in the dutiable estate under section 10 or section 11 of this Act the property shall be valued as at the date of the gift.

**18. Meaning of value**—For estate duty purposes and subject to sections 19 to 27 of this Act the value of any property shall be its value on a hypothetical sale by a willing but not anxious seller to a willing but not anxious buyer.

**19. Valuation of land**—(1) For estate duty purposes the value of any land situated in Western Samoa shall —

- (a) Be determined by agreement between the Commissioner and the administrator:
- (b) In default of agreement, be determined by the Commissioner in accordance with a special valuation of the land made by the Director of Lands on the requisition of the Commissioner for the purposes of this Act as at the date on which the value of the land is to be determined. Notice of such determination shall be given by the Commissioner to the administrator.

(2) Subject to section 78 of this Act every determination of the value of any land made under this section shall be final and conclusive.

**20. Valuation of shares**—For estate duty purposes, in ascertaining the value of shares in a company, including a private company, no account shall be taken by the Commissioner of the effect upon that value of any restrictive provisions as to the alienation or transfer of those shares contained in the memorandum or articles of association of the company.

**21. Valuation of share or interest in partnership**—For estate duty purposes, in ascertaining the value of a share or interest of a partner in a partnership, no account shall be taken by the Commissioner of any provisions in any agree-



ment or arrangement by the partner which in any way restrict the value of that share or interest, except to the extent that the Commissioner is satisfied that those provisions are reasonable having regard to all relevant matters, including, but without limiting the generality of the relevant matters to which the Commissioner shall have regard,

- (a) The contribution to the partnership made by the respective partners by way of services, management, capital, or otherwise:
- (b) The benefits received from the partnership by the respective partners.

**22. Valuation of interests for life or other periods, or expectant on death or other events**—For estate duty purposes the present value of any annuity or other interest for the life of any person or for any other period, or the present value of any interest expectant on the death of any person or on any other event, shall be determined by reference to the tables contained in the Second Schedule to this Act:

Provided that the expectation of life of any person who is suffering from a serious illness likely to shorten the duration of life of such person shall be ascertained by the Commissioner in such manner as he thinks fit.

**23. Valuation of contingent interests**—(1) For estate duty purposes every contingency affecting the interest of the deceased in, or the value of, any property included in his dutiable estate shall be deemed to have determined in the manner in which, in the opinion of the Commissioner, it probably will determine, and the interest shall be valued accordingly.

(2) If, in the actual event at any time thereafter the contingency determines in a manner different from that so assumed, the interest shall thereupon be revalued on the basis of the actual event and as at the date of death of the deceased, and subsection (3) of section 43 of this Act shall apply accordingly.

## DIVISION 5—VALUATION OF SUCCESSIONS

**24. Date of valuation of succession**—Every succession shall be valued as at the date of death of the deceased:

Provided that where the succession is to property included in the dutiable estate under section 10 or section 11 of this Act, the value shall be determined as at the date of the gift.

**25. Valuation of successions**—(1) In valuing any succession, no deduction shall be allowed in respect of the expenses of the administration of the estate, or in respect of commission or other remuneration payable to an administrator, or in respect of the amount of estate duty, penalty on estate duty, or interest on estate duty payable under this Act.

(2) The value of any succession shall be taken in complete tala.

**26. Valuation of successions to contingent interests**—In valuing any succession, section 23 of this Act shall, with all necessary modifications, apply with respect to every contingency affecting the succession in the same manner as it applies with respect to contingencies affecting the interest of the deceased in, or the value of any property forming part of his dutiable estate.

**27. Valuation of successions to property subject to encumbrances**—In valuing any succession, no deduction shall be allowed in respect of any mortgage, charge, encumbrance or liability affecting or incident to the property comprised in the succession, if and so far as the successor is entitled as against any other person or property to any available right of contribution or indemnity in respect of that mortgage, charge, encumbrance, or liability.

## PART III

### EXEMPTIONS AND RELIEFS FROM ESTATE DUTY

#### DIVISION 1—EXEMPTIONS

**28. Customary property**—In accordance with the estate duty scheme the dutiable estate of the deceased does not in-

clude any property, the rights in respect of which, in accordance with Samoan custom and usage, cease at the death of the deceased.

**29. Exemption for property included under section 15 of the Wills Act 1975**—The dutiable estate of the deceased shall not include any property to which, on a subsequent death, he becomes entitled pursuant to section 15 of the Wills Act 1975\*.

**30. Exemption for certain property comprised in a disposition of property made by the deceased**—(1) Where any disposition of property was made by the deceased for a consideration in money or money's worth paid before or owing at the date of death of the deceased, either to the deceased for his own use and benefit or to any other person in satisfaction of a debt incurred by the deceased for full consideration in money or money's worth wholly for his own use and benefit, the property comprised in the disposition of property shall not be included in the dutiable estate of the deceased under section 12 of this Act to the extent of—

- (a) The amount of any such consideration so paid together with interest at the rate of 5 cent per annum on so much thereof and for such period as, in the opinion of the Commissioner, is in all the circumstances reasonable; and
- (b) An amount equal to the value as at the date of death of the deceased of any such consideration so owing.

(2) Notwithstanding the provisions of subsection (1) of this section, no such exemption shall be made in respect of any consideration by way of a benefit to the deceased for the term of his life or of the life of any other person, or for any period determined by reference to the death of the deceased or of any other person, except to the extent to which the total amount paid in respect of that benefit for the period from the date of the disposition of property until the date of death of the deceased exceeds such amount as, in the opinion of the Commissioner, is in all the circumstances, equal to a reasonable return from the property for that period.

\*1975, No. 12

(3) Subject to subsection (2) of section 12 of this Act, where after the date of any disposition of property made by the deceased improvements are made otherwise than by or at the expense of the deceased to any land comprised in the disposition of property, the improvements shall not be included in the dutiable estate of the deceased under that section.

**31. Exemption in respect of land**—Where land is included in the dutiable estate of the deceased under this Act the total value of that land as ascertained under section 19 of this Act shall be reduced by 50,000 tala or the value so ascertained whichever is the less

**32. Exemption for pensions payable under superannuation schemes**—(1) Where a pension is payable is granted out of or under a superannuation scheme to the widow of the deceased for the rest or her life or during her widowhood, that pension shall not be included in the dutiable estate of the deceased unless, its amount exceeds 1,000 tala a year in which case it shall not be included to the extent of 1,000 tala a year.

granted to the widow, the amount exempted in respect of each pension shall, where necessary, be reduced proportionately so that the total amount exempted in respect of all the pensions does not exceed 1,000 tala a year

(2) Where a pension is payable or granted out of or under a superannuation scheme to or for the benefit of an infant child of the deceased, that pension shall not be included in the dutiable estate of the deceased to the extent that it is payable for the period until that child attains the age of 21 years.

#### DIVISION 2—RELIEFS

**33. Relief for succession of wife**—There shall in respect of the succession of the wife of the deceased in his dutiable estate, be deducted from the estate duty otherwise payable an amount calculated in accordance with the following formula:

$$\frac{a}{b} \times c$$

where—

- (a) is the value of the succession of the wife or 25,000 tālā, which ever is the less; and
- (b) is the final balance of the estate; and
- (c) is the estate duty calculated in accordance with section 5 of this Act.

**34. Relief for succession of husband**—There shall, in respect of the succession of the husband of the deceased in her dutiable estate, be deducted from the estate duty otherwise payable an amount calculated in accordance with the following formula:

$$\frac{b}{a} \times c$$

where—

- (a) is the value of the succession of the husband or 25,000 tala whichever is the less; and
- (b) is the final balance of the estate; and
- (c) is the estate duty calculated in accordance with section 5 of this Act.

**35. Relief for succession of infant children**—There shall, in respect of the succession of each infant child of the deceased in his dutiable estate, be deducted from the estate duty otherwise payable an amount calculated in accordance with the following formula:

$$\frac{a}{b} \times c$$

where—

- (a) is the value of the succession of that infant child of the deceased or 5,000 tala, whichever is the less; and
- (b) is the final balance of the estate; and
- (c) is the estate duty calculated in accordance with section 5 of this Act

**36. Relief for estate duty paid outside Western Samoa**—  
(1) There shall, in respect of each particular property which is included in the dutiable estate of the deceased, and which,

subject to subsection (2) of section 6 of this Act, is situated out of Western Samoa, be deducted from the estate duty otherwise payable an amount equal to the lesser of—

- (a) The total of the duties paid under the laws of any countries or territories outside Western Samoa in respect of that particular property by reason of his death.
- (b) The estate duty otherwise payable under this Act in respect of that particular property by reason of his death.

(2) For the purposes of paragraph (b) of subsection (1) of this section the estate duty otherwise payable under this Act in respect of each particular property shall be calculated in accordance with the following formula:

$$\frac{a}{b} \times c$$

where—

- (a) is the value of that particular property as included in his dutiable estate; and
- (b) is the value of his dutible estate; and
- (c) is the estate duty calculated in accordance with section 5 of this Act, less any deductions made under sections 32 to 34 of this Act.

**37. Relief from successive estate duties**—(1) Subject to this section, there shall be deducted from the estate duty otherwise payable on the death of a deceased successor an amount equal to the appropriate percentage of the lesser of

- (a) The estate duty payable on the death of the predecessor in respect of the succession of the deceased successor:
- (b) The estate duty otherwise payable on the death of the deceased successor in respect of that succession.

(2) For the purposes of subsection (1) of this section, the appropriate percentage shall, where the deceased successor has died —

- (a) During the first period of 4 months after the death of the predecessor, be 75 per cent:

- (b) During the second period of 4 months after the death of the predecessor, be 60 per cent:
- (c) During the third period of 4 months after the death of the predecessor, be 50 per cent:
- (d) During the second year after the death of the predecessor, be 40 per cent:
- (e) During the third year after the death of the predecessor, be 30 per cent:
- (f) During the fourth year after the death of the predecessor, be 20 per cent:
- (g) During the fifth year after the death of the predecessor, be 10 per cent.

(3) For the purposes of paragraph (a) of subsection (1) of this section, the estate duty payable in respect of the succession of the deceased successor shall be calculated in accordance with the following formula:

$$\frac{a}{b} \times c$$

where —

- (a) is the value, as at the death of the predecessor of the succession of the deceased successor in the estate of the predecessor, excluding his succession to any life interest, annuity, pension, or other similar benefit that terminated on or before his death; and
- (b) is the final balance of the estate of the predecessor; and
- (c) is the estate duty on the final balance of the estate of the predecessor, less any deductions made under sections 32 to 36 of this Act.

(4) For the purposes of subsection 1) of this section, the estate duty otherwise payable in respect of the succession of the deceased successor shall be calculated in accordance with the formula:

$$\frac{a}{b} \times c$$

where —

- a is the same amount as item "a" in subsection 3) of this

section or the amount of the final balance of the estate of the deceased successor, whichever is the less; and

- b is the final balance of the estate of the deceased successor; and
- c is the estate duty in the estate of the deceased successor calculated in accordance with section 5 of this Act, less any deductions made under section 32 to 35 of this Act.

(5) For the purposes of this section, where a deceased successor has become entitled to successions from more than one predecessor, the value of the successions shall be reduced, where necessary, so that the total value of the successions does not exceed the final balance of the estate of the deceased successor:

Provided that the reduction shall be made in such a manner as to give the greatest total deduction from the estate duty otherwise payable.

(6) For the purposes of this section, in relation to the estate of a deceased predecessor who has died before the commencement of this Act, the term "estate duty" includes estate duty under any former Act and the reference in subsection (3) of this section to sections of this Act shall be read as a reference to comparable provisions under the former Act.

**38. Relief for gift duty—**(1) Where property subject to gift duty is, on the death of the donor, included in his dutiable estate, or, but for the proviso to subsection (1) of section 6 of this Act, would have been so included—

- (a) Any gift duty paid in respect of that property before the date of death of the donor—
  - (i) Shall constitute a debt owing by the Government at the date of death of the donor to the person who paid the duty; and
  - (ii) Shall, where that person is the donor, be included in his dutiable estate; and
  - (iii) Shall be refunded to the administrator of the estate of the donor on behalf of the person so entitled, or, where there is no administrator, be refunded directly to the person so entitled;

Provided that in the first instance the refund shall be applied in or towards satisfaction of the estate duty payable on the final balance of the estate of the donor:

(b) For the purposes of subparagraph (iii) of paragraph (a) of this subsection—

(i) There shall be added to the amount of gift duty to be refunded or applied in or towards satisfaction of the estate duty payable on the final balance of the estate of the donor a sum equal to 3 per cent per annum on that amount, calculated from the date of payment of the gift duty to the date of death of the donor but in no case for a period in excess of 3 years:

(ii) The sum to be added shall be exempt from income tax and shall not be included in the dutiable estate of the donor:

(c) Any gift duty unpaid in respect of that property at the date of death shall cease to be payable:

(d) Any penalty on gift duty (including penalty on gift duty under any former Act) and interest on gift duty unpaid as at the date of death of the donor in respect of the gift duty on that property shall continue to be payable; and, for the purposes of calculating the amount of that penalty and interest, any gift duty ceasing to be payable under paragraph (c) of this subsection shall be deemed to have been paid on the date of death of the deceased.

(2) For the purposes of paragraph (a) of subsection (1) of this section, the gift duty shall in every case be deemed to have been paid by the donor, unless it is proved to the satisfaction of the Commissioner to have been paid by some other person.

(3) For the purposes of this section, the term "Gift duty"

(a) In any case to which subsection (1) of section 64 of this Act or the corresponding provisions of any former Act apply, means the gift duty after allowing any rebate under that subsection or those provisions:

(b) In relation to a gift made before the commencement of this Act, includes gift duty under any former Act.

## PART IV

### ASSESSMENT AND COLLECTION OF ESTATE DUTY

**39. Custody and release of administration by Commissioner—**(1) Every administration shall, upon the grant thereof, be sent to the Commissioner by the Registrar of the Supreme Court.

(2) On payment of the estate duty and all fees payable to the Government in respect of the grant of the administration, the Commissioner shall release the administration to the person entitled to receive it.

(3) The Commissioner, if he thinks fit, may release an administration before payment of that duty and those fees if the administrator gives security to the satisfaction of the Commissioner—

(a) By mortgage of some portion of the property affected by the administration sufficient, in the opinion of the Commissioner, to secure the payment of the full amount of the duty and fees; or

(b) By bond in favour of the Government either with or without sureties, for payment of the full amount of the duty and fees within 6 months from the date of the grant of the administration, or such further time as is agreed by the Commissioner and set forth in the bond:

Provided that the Commissioner may release an exemplification of administration for use outside Western Samoa on such terms as he thinks fit.

(4) The penalty of any such bond shall be such amount as the Commissioner thinks fit, but not exceeding twice the estimated amount of the duty and fees.

**40. Estate duty payable although no administration—**The estate of a deceased person shall not be exempt from estate duty by reason merely of the fact that no administration has been, or need be, or can be made in Western Samoa in respect of that estate, and in any such case all the provisions of this Act shall, so far as applicable, apply notwithstanding the fact that there is no administrator of the estate.

**41. Notice of payments, etc., without administration to be given to Commissioner**—Every person who, pursuant to any Act, pays any money exceeding 400 tala, transfers any property exceeding that value, on or in consequence of the death of a person without administration having been obtained, shall, within 14 days after the payment or transfer or registration, give notice thereof to the Commissioner in the prescribed form:

Provided that the Commissioner may from time to time, pursuant to any special arrangement, exempt in writing any person or class of person from compliance with the foregoing provisions of this section, either absolutely or conditionally or in respect of specified kinds of transactions.

**42. Administrators' statement to be delivered to Commissioner**—(1) Every administrator shall deliver to the Commissioner within 6 months after the date of grant of administration, or within such extended time as the Commissioner may allow, a statement in the prescribed form (in this Act referred to as the administrators' statement).

(2) The Commissioner may permit or require any administrator to deliver a corrective administrators' statement in the prescribed form.

(3) No administrator shall be exempt from the requirements of this section on the grounds that no estate duty is payable.

**43. Dealing with estate of deceased without administration**—(1) If any person takes possession of or in any manner deals with any part of the estate of any deceased person and does not—

(a) Within 6 months after his death; or

(b) Within such extended period as the Commissioner thinks fit to allow on application,—  
obtain administration of the estate, the Commissioner may apply to the Supreme Court for an order directing the person so taking possession or dealing as aforesaid to deliver to the Commissioner, within such time as the Commissioner may require, an account of the dutiable estate of the deceased, and of its value, and to pay such estate duty as would have

been payable if administration had been obtained, together with the costs of the proceedings, or to show cause to the contrary

(2) On the hearing of the application the Court may make such order in that behalf as it thinks fit; and, in addition to the duty payable as aforesaid, where no cause or insufficient cause is shown to the contrary the Court may be order person so offending to forfeit a sum not exceeding 2,000 tala.

(3) Nothing in this section shall affect the powers of any person under any enactment for the time being in force to pay, register, or transfer any property on or in consequence of the death of any person without requiring administration to be obtained.

**44. Assessment of estate duty**—(1) On the delivery of the administrators' statement, the Commissioner shall assess the estate duty payable

(2) If the administrator fails to deliver the administrators' statement within the time limited by subsection (1) of section 41 of this Act, or if no administration is obtained within 6 months after the death of the deceased, the Commissioner may assess the estate duty payable and recover payment of the duty so assessed, in the same manner, with all necessary modifications, as if the administrators' statement had been delivered.

(3) Notwithstanding any assessment or payment of estate duty, or any notice by the Commissioner that no such duty is payable, the Commissioner may at any time and from time to time thereafter, if for any reason whatever any estate duty has not been correctly assessed, make an assessment or amend the assessment of estate duty.

(4) As soon as conveniently may be after an assessment or amended assessment has been made, the Commissioner shall give notice of his assessment or amended assessment to the administrator, or to the person who delivered the administrators' statement, or, in the case of an assessment under subsection (2) of this section or any amendment to such an assessment, to the appropriate person.

(5) If the Commissioner is of the opinion that no estate duty is payable he shall give notice accordingly to the person to whom notice of an assessment would be required to be given under subsection (4) of this section.

(6) Save as provided in Part VIII of this Act with respect to objections, no assessment or amended assessment of estate duty, penalty on estate duty, or interest on estate duty shall be disputed in any Court or in any proceedings, and except as aforesaid every such assessment or amended assessment shall be final and conclusive in favour of the Government.

**45. Composition for estate duty—**(1) Where by reason of the complexity or uncertainty of the facts, or from any other cause, it is difficult or impracticable to ascertain exactly the amount of any estate duty payable or to ascertain that amount without undue delay or expense, the Commissioner may assess by way of composition for the duty so payable such sum as he thinks proper in the circumstances and he may accept payment of the sum so assessed in full discharge of all claims for that duty.

(2) No such composition shall constitute a good discharge from duty if it has been procured by fraud or by failure to disclose material facts.

**46. Penalty on unpaid estate duty—**(1) If any estate duty is not paid within 6 months after the date of the notice of assessment, or any additional estate duty is not paid within 6 months after the date of the notice of an amended assessment, or, in either case, within such extended period as the Commissioner thinks fit to allow on application made before the expiration of the period of 6 months or of any extended period previously allowed under this subsection, there shall be payable a penalty (in this Act referred to as penalty on estate duty) equal to 5 per cent of the duty or additional duty so unpaid.

(2) For the purposes of sections 38, 39, 42, 44 and 47 to 52 of this Act, penalty on estate duty shall be deemed to be estate duty.

**47. Interest on unpaid estate duty—**(1) Interest (in this Act referred to as interest on estate duty) at the rate of 10 per cent per annum shall be payable on the amount of all estate duty unpaid within 6 months after the death of the deceased and shall be calculated as from the expiration of that period of 6 months.

(2) Interest on estate duty shall be payable at the aforesaid rate on the amount of any unpaid penalty on estate duty, and shall be calculated as from the date on which the penalty becomes payable.

(3) For the purpose of section 38, 39, 42, 44 and 47 to 52 of this Act, all interest on estate duty shall be deemed to be estate duty.

**48. Estate duty payable by administrator—**(1) Estate duty shall constitute a debt due and payable to the Government immediately after the death of the deceased.

(2) Estate duty shall be paid by the administrator out of all the property vested in him and forming part of the dutiable estate of the deceased, whether the property in respect of which the duty, or any part thereof, has been assessed, is vested in the administrator or not, and whether that property is available for the payment of the debts of the deceased or not.

(3) For the purposes of paying estate duty, the administrator shall have the same powers of selling, leasing, or mortgaging any property vested in him as in the case of a sale, lease, or mortgage for the payment of the debts of the deceased.

(4) Except in the case of fraud, the administrator shall not, by reason of having administered or distributed the estate of the deceased without retaining sufficient assets to satisfy the estate duty, be personally liable for any estate duty under any assessment or amended assessment made after the date on which the administration has been released to him under subsection (2) of section 38 of this Act and any security given under subsection (3) of that section has ceased to have any effect.

**49. Proportion of estate duty also recoverable from successors—**(1) Without excluding the liability of the administrator under this Act, a proportionate part of the estate duty payable on the final balance of the estate of the deceased shall constitute a debt due and payable to the Government by each successor of the deceased and by the trustee of each successor of the deceased and by the trustee of each successor, calculated in accordance with the following formula:

$$\frac{a}{b} \times c$$

where—

a is the value of the succession of that successor; and  
b is the total value of the successions in the dutiable estate;  
and

c is the estate duty calculated in accordance with section 5 of this Act, less the amount of any deductions made under section 35 or section 36 of this Act:

Provided that where any deductions have been made under sections 32 to 34 on this Act in respect of the succession of that successor, the liability of that successor shall be reduced by the amount of such deductions.

(2) Notwithstanding the provisions of subsection (1) of this section, where the interest of any successor is a future interest, he shall not become so liable for estate duty until his interest becomes an interest in possession.

**50. How estate duty payable as between successors—**(1) This section shall apply as between the several successors of the deceased, but shall not affect the rights and remedies of the Government under this Act.

(2) Estate duty shall be payable in accordance with the directions of the will of the deceased so far as regards any property which is subject to the dispositions of that will.

(3) Subject to any such directions, estate duty shall, to the extent to which each successor is liable therefor under section 48 of this Act be payable out of the property comprised in the succession of each such successor (whether that property is vested in the administrator or not) or out of any money, investments, or other property for the time being representing that property.

(4) If in the first instance—

(a) Any refund of gift duty is applied under the proviso to paragraph (a) of subsection (1) of section 37 of this Act in payment of estate duty; or

(b) Any estate duty is paid by the administrator or by any successor or the trustee of any successor otherwise than in accordance with this section,—

the person entitled to the refund of gift duty so applied or, as the case may be, the person by whom duty is so paid may recover it by action in any Court of competent jurisdiction together with such interest thereon as the Court thinks fit) from the successor or the trustee of the successor out of whose property the duty was payable in accordance with this section:

Provided that where the interest of the last-mentioned successor is a future interest, he shall not become so liable until his interest becomes an interest in possession.

(5) If any estate duty is paid in the first instance otherwise than in accordance with this section, every person whose interest is thereby affected shall have a right of indemnity against the property out of which that duty was payable in accordance with this section.

(6) For the purpose of carrying into effect the provisions of this section, the Supreme Court may, on the application of the administrator or of any person interested, make such orders as it thinks fit with respect to the administration of the dutiable estate of the deceased; and may by any such order impose on any part of that estate, or on any money, investments or other property for the time being representing the same, a charge in favour of any person who is entitled to any such right of indemnity as aforesaid, and every such charge shall bear such interest (if any) as the Court thinks fit.

(7) On the application of the administrator or of any person interested, the Supreme Court may make such order for the enforcement of any such charge as it thinks fit, either for the sale of the property charged or of any part thereof, or the appointment of a receiver of the rents, profits, or income thereof.

(8) When any property has been sold under any such order, the Supreme Court may make an order vesting the property in the purchaser.

(9) Every such vesting order shall have the same effect as if all persons entitled to the property had been free from all disability, and had duly executed all proper conveyances, transfers, and assignments of the property for such estate or interest as is specified in the order, and the order shall be subject to stamp duty; and in the case of land or any interest



in land the purchaser's title thereto, shall be registered accordingly in the Land Register under the Samoan Land Registration Order 1920.\*

**51. Estate duty to be a charge on the dutiable estate—**(1) Subject to subsection (2) of section 51 of this Act, estate duty shall constitute as from the death of the deceased a charge upon the whole dutiable estate of the deceased and upon all property included in that estate, whether vested in the administrator or not, but no such charge shall affect the title of any purchaser for value (whether before or after the death of the deceased) without actual notice of the existence of the charge.

(2) Any successor or other person whose interest is affected by the realisation or enforcement of any such charge shall, except so far as otherwise provided by this Act or by the will of the deceased, have a right of indemnity as against the administrator of the estate to the extent of all assets which are or have been available in the hands of the administrator for the payment of estate duty.

**52. Registration of charge for estate duty—**(1) Where any estate duty constitutes a charge on any land or interest in land subject to the Samoan Land Registration Order 1920 the Commissioner may register the charge by depositing a certificate under his hand setting forth the description of the land or interest in land so charged with the Registrar of Land and the Registrar of Land shall, without payment of any fee, register the certificate against the Land Register for the land so charged.

(2) Upon the registration of that certificate, it shall be deemed to be actual notice to all persons of the existence of the charge, and the charge shall have operation and priority, from the date of registration.

(3) When any such charge has been satisfied, the Commissioner shall deposit with the Registrar of Land a release of the charge, and the Registrar of Land shall, without payment of any fee, register the release against the Land Register for the land.

**53. Enforcement of charge for estate duty by Supreme Court—**(1) Where under this Act any estate duty constitutes

a charge on any property, the Supreme Court may on application by the Commissioner make such order as it thinks fit, either for the payment of all or part of that property to the Commissioner, or of the sale or realisation of all or part of the property and the payment of the proceeds to the Commissioner, or for the appointment of a receiver of the rents, profits, or income thereof and the payment of the rents, profits, or income to the Commissioner, in each case sufficient to meet the duty and the costs of the Commissioner.

(2) Where any property has been sold under any such order, the Supreme Court may, on the application of the purchaser or of the Commissioner, make an order vesting the property in the purchaser.

(3) Every such vesting order shall have the same effect as if all persons entitled to the property had been free from all disability and had duly executed all proper conveyances, transfers, and assignments of the property for such estate or interest as is specified in the order, and the order shall be subject to stamp duty accordingly; and, in the case of land or any interest in land the purchaser's title thereto shall be registered accordingly in the Land Register under the Samoan Land Registration Order 1920.

**54. Remission of estate duty, penalty, and interest—**(1) In any case where the Commissioner is satisfied that payment of the full amount of estate duty has entailed or would entail serious hardship, he may remit, in whole or in part, the amount of the duty.

(2) The Commissioner may, if he considers it equitable to do so in the special circumstances of any case, remit in whole or in part any penalty or interest on estate duty.

(3) Notwithstanding the provisions of subsections (1) and (2) of this section, no amount of estate duty, or penalty on estate duty, or interest on estate duty, in excess of 400 tala in respect of any one estate shall be remitted, except with the general or special authority of the Minister.

(4) For the purposes of subsections (1) and (2) of this section, the term "estate duty" in relation to the estate of a person who has died before the commencement of this Act, includes estate duty under any former Act.

\*N.Z. Gazette 1920, p. 1680

**55. Refund of estate duty, penalty, and interest paid in excess—**(1) Subject to subsection (2) of this section, where at any time within 4 years after the date of payment, or on written application for a refund made within that period, the Commissioner is satisfied that estate duty, penalty on estate duty, or interest on estate duty has been paid in excess of the amount payable under the current assessment or amended assessment, he shall refund the excess to the person entitled.

(2) Where estate duty has been assessed or reassessed under subsection (2) of section 23 of this Act or that subsection as extended by section 26 of this Act, the Commissioner shall refund to the person entitled thereto any estate duty, penalty on estate duty, or interest on estate duty paid in excess, together with interest at 5 percent per annum from the date of payment.

(3) All money payable under this Act by way of refund of estate duty, penalty on estate duty, or interest on estate duty shall be paid out of the Treasury Fund without further appropriation than this Act.

## PART V

### GIFT DUTY

#### DIVISION 1—IMPOSITION OF GIFT DUTY

**56. Gift duty imposed—**(1) Subject to this Act, a duty (in this Act referred to as gift duty) shall be payable to the Government in respect of every gift made after the commencement of this Act of property—

- (a) Wherever situated, where the donor is domiciled in Western Samoa at the date of the gift or is a body incorporated in Western Samoa
- (b) Situated in Western Samoa, where the donor is domiciled out of Western Samoa at the date of the gift or is a body incorporated out of Western Samoa

(2) For the purposes of paragraph (b) of subsection (1) of this section the situation of any property comprised in any gift shall be determined in the same manner as provided in subsection (2) of section 23 of this Act or that subsection duty.

**57 Rates of gift duty—**Gift duty shall be charged and assessed on each gift in accordance with the following formula

$$\frac{a}{b} \times c$$

where—

- (a) is the value of the gift; and
- (b) is the value of the gift together with any other gifts made at the same time or within 12 months subsequently or previously (whether before or after the commencement of this Act) by the same donor to the same or any other donee but excluding any gift exempt from gift duty under paragraph (a) to (h) of section 62 of this Act; and
- (c) is the amount of gift duty payable on item "b" at the rate set out in the Third Schedule to Act.

**58. When voluntary contracts to be deemed gifts—**(1) A disposition of property made in performance or satisfaction of a voluntary contract shall be deemed to be a gift, whether the contract or disposition was made before or after the commencement of this Act.

(2) A voluntary contract, whether made before or after the commencement of this Act, shall not in itself constitute a gift, but shall become or be deemed to have become a gift so soon and so far as it has attached to and affected the legal or equitable title to any property to which it relates.

**59 Disposition of property by controlled company—**(1) For the purposes of this section, the term "controlled company" means any company that, at the time when the disposition of property is made, is controlled by or on behalf of any one person (in this section referred to as the controlling person), whether directly or indirectly, and whether through holding a majority of the shares in the company or in any other company, or in any other manner whatever.

(2) Where a disposition of property is made by a controlled company to or for the benefit of —

- (a) Any person connected with the controlling person of that controlled company by blood relationship, marriage, or adoption; or

- (b) Any company that is, at the time when the disposition is made, controlled by any person or persons connected with that controlling person by blood relationship, marriage, or adoption, or by any other person or persons on behalf of the person or persons first mentioned in this paragraph, and, in each case, whether directly or indirectly, and whether through holding a majority of the shares in the company or in any other company, or in any other manner whatever, —

the disposition shall be deemed for the purposes of this Act to be made by that controlling person, and any consideration received therefor by that controlled company shall be deemed to have been received by that controlling person, and any act or thing done or effected by that controlled company shall be deemed to have been done or effected by that controlling person:

Provided that payment by that controlled company of the gift duty, penalty on gift duty, or interest on gift duty in respect of any such disposition shall not constitute a gift.

#### DIVISION 2—VALUATION OF GIFT

**60. Date of valuation of gift**—For gift duty purposes, every gift shall be valued as at the date of the making of the gift.

**61. Valuation of property and contingent interests**—(1) Necessary modifications, apply with respect to valuations Sections 18 to 23 both inclusive of this Act shall, with all for gift duty purposes in the same manner as they apply with respect to valuations for estate duty purposes.

(2) In valuing property for gift duty purposes, no deduction shall be allowed in respect of any mortgage, charge, encumbrance, or liability, in each case affecting or incident to the property, if and so far as any person acquiring any beneficial interest in the property is entitled as against any other person or property to any available right of contribution or indemnity in respect of that mortgage, charge, encumbrance, or liability.

**62. Gift with benefit or advantage to donor**—(1) For the purposes of this section —

“Ascertainable” means ascertainable as at the date of the disposition to the satisfaction of the Commissioner:

“Benefit or advantage” means any benefit or advantage whether charged upon or otherwise affecting the property comprised in the disposition or not but does not include any contemporaneous cash payment or any annuity or other payment, whether periodical or not, if and so far as the annuity or other payment —

- (a) Is of a fixed or ascertainable amount in money payable over a fixed or ascertainable period, or for the life of the donor, or at a fixed or ascertainable date or dates, or on demand; and
- (b) Is secured to the donor by a mortgage or charge over the property comprised in the disposition or by an agreement for the sale and purchase or the lease of the property comprised in the disposition, in each case under an instrument executed by the donee.

(2) Where any disposition is a gift and is made in consideration of, or with the reservation of any benefit or advantage to or in favour of the donor, the benefit or advantage shall be deemed not to be consideration in money or money's worth for the purposes of the definition of “gift” in section 3 of this Act and shall accordingly be excluded in calculating the value of the gift.

(3) Notwithstanding anything in section 65 of this Act, the Commissioner may permit the cancellation or alteration of any instrument creating or evidencing a disposition of property to which this section applies, if application in writing is made by the parties to the instrument within 6 months after the date of instrument or within such extended time as the Commissioner thinks fit to allow in the special circumstances of the case. On evidence to his satisfaction being produced of any such cancellation or alteration, the disposition shall not constitute a gift except to the extent to which the transaction as altered constitutes a gift.

## PART VI

## EXEMPTIONS AND RELIEFS FROM GIFT DUTY

## Division 1 — Exemptions

63. **Exemptions**—The following classes of disposition of property, to the extent that they are gifts, shall be exempt from gift duty —

- (a) Any gift creating a charitable trust, or establishing any society or institution exclusively for charitable purposes, or any gift in aid of any such trust, society or institution:
- (b) Any gift which together with all other gifts made by the same donor to the same donee in the same calendar year, does not exceed 200 tālā in value and is made in good faith as part of the normal expenditure of the donor:
- (c) Any gift made for the maintenance of the wife, husband or any relative of the donor or for or towards the education of any such relative and which the Commissioner is satisfied is not excessive in amount having regard to the legal or moral obligation of the donor to provide that maintenance or means of education:
- (d) An election, by a member of or a participant in any superannuation scheme, to accept from the superannuation scheme, a reduced retirement allowance or pension in consideration of the payment after his death of a pension from the superannuation scheme to his widow or other dependant:
- (e) Contributions to a superannuation scheme by an employer in respect of his employees or any class or classes of his employees:
- (f) Payments made by an employer to an employee in consequence of the retirement of that employee from the service of the employer, and any gratuity or bonus paid by an employer to an employee the continuance of the employment in recognition of special or faithful services rendered, if —

- (i) The employer is a body corporate other than an incorporated company; or
  - (ii) The employer is an incorporated company and the Commissioner is satisfied that more than 50 per cent of the nominal value of the allotted shares in the employer company, or in a company which controls the voting power of the employer company, is held for the benefit of a person or persons other than the employee, the spouse of the employee and relatives of the employee of or within the second degree of relationship; or
  - (iii) The employer is an unincorporated firm or an individual, and the Commissioner is satisfied that the employee is not a relative of or within the second degree of relationship or a spouse of the employer or any of the employers:
- (g) Payments made by an employer to the widow of a deceased employee or to any infant child of that employee, if —
- (i) The employer is a body corporate other than an incorporated company; or
  - (ii) The employer is an incorporated company and the Commissioner is satisfied that more than 50 per cent of the nominal value of the allotted shares in the employer company, or in a company which controls the voting power of the employer company, is held for the benefit of a person or persons other than the widow and the relatives of or within the second degree of relationship of the widow or of her deceased husband; or
  - (iii) The employer is an unincorporated firm or an individual and the Commissioner is satisfied that the widow is not, and her deceased husband was not, a relative of or within the second degree of relationship of the employer or any of the employers:
- (h) Any gift to any public institution or class of public institution approved for the time being for this purpose by Cabinet

## Division 2 — Reliefs

**64. Relief for subsequent gift of reserved benefit**—When the donor of a gift to which section 61 of this Act applies (in this section referred to as the original gift) subsequently makes a gift of the whole or any part of the benefit or advantage (as defined in that section) created or reserved on the making of the original gift, there shall be deducted from the gift duty otherwise payable in respect of that subsequent gift (so far as that gift duty extends) an amount calculated in accordance with the following formula.

$$\frac{a}{b} \times c$$

where —

- (a) is the value of that benefit or advantage comprised in that subsequent gift, either at the date of the gift, or at the date of the original gift, whichever is the less; and
- (b) is the value of the original gift; and
- (c) is the amount of gift duty paid on the original gift.

**65. Relief for gift duty paid outside Western Samoa**—(1) Where any gift is subject to gift duty under the law of any country outside Western Samoa and the Commissioner is satisfied that the law of that country makes provision for a rebate of gift duty similar to the provision contained in this section, the Commissioner shall, in respect of that gift, allow a rebate of one-half of the gift duty otherwise payable under this Act or under the law of that country, whichever is the less.

(2) In any case to which subsection (1) of this section applies, any penalty on gift duty and interest on gift duty payable in respect of the gift shall be calculated as if the amount of gift duty allowed as a rebate had been paid on date on which gift duty first become payable in respect of the gift.

## PART VII

## ASSESSMENT AND COLLECTION OF GIFT DUTY

**66. Instruments may be impounded**—Where an instrument is produced to, or otherwise obtained by the Commis-

oner, and he is of the opinion that the instrument creates or evidences or may create or evidence a gift, the Commissioner may impound the instrument until the liability for gift duty has been determined and any gift duty due has been paid.

**67. Gift statement to be delivered to Commissioner by donor**—(1) Every donor shall deliver to the Commissioner, within 3 months after the making of any gift the value of which exceeds 5,000 tala, or the value of which when aggregated with the value of all gifts made by the donor within 12 months previously exceeds 5,000 tala, a statement in the prescribed form (in this Act referred to as the gift statement).

(2) If the gift has been created or is evidenced by any instrument, the donor shall deliver to the Commissioner, together with the gift statement, the said instrument or a copy thereof verified to the satisfaction of the Commissioner a true copy.

**68. Donee to deliver statement in default of donor**—(1) If the donor of any gift the value of which exceeds 5,000 tala fails to deliver the gift statement to the Commissioner within the time limited by subsection (1) of section 66 of this Act, every donee and the trustee (if any) of any donee shall, without excluding the liability of the donor under section 66 of this Act, deliver to the Commissioner within 1 month after the time so limited the gift statement, together with the instrument of gift (if any) or a copy thereof verified to the satisfaction of the Commissioner as a true copy.

(2) Where any donee, or any trustee of any donee, delivers the gift statement and the donor does not avail himself of his rights of objection under Part VIII of this Act, those rights may be exercised by the donee or the trustee of the donee.

**69. Assessment of gift duty**—(1) On the delivery of the gift statement, the Commissioner shall assess the gift duty payable.

(2) If the donor fails to deliver the gift statement within the time limited by subsection (1) of section 66 of this Act, the Commissioner may assess the gift duty payable, and

recover payment of the duty so assessed in the same manner, with all necessary modifications, as if the gift statement had been delivered.

(3) Notwithstanding any assessment or payment of gift duty, or any notice by the Commissioner that no gift duty is payable, the Commissioner may at any time and from time to time thereafter, if for any reason whatever the gift duty has not been correctly assessed, make an assessment or amend the assessment of gift duty.

(4) As soon as conveniently may be after an assessment or amended assessment has been made, the Commissioner shall give notice of his assessment or amended assessment to the person who delivered the gift statement, or, in the case of an assessment under subsection (2) of this section or any amendment to such an assessment, to the appropriate person.

(5) If the Commissioner is of the opinion that no gift duty is payable, he shall give notice accordingly to the person to whom an assessment would be required to be given under subsection (4) of this section.

(6) Section 44 of this Act shall, with all necessary modifications, apply in the same manner with respect to compositions for gift duty as it applies with respect to compositions for estate duty.

(7) Save as provided in Part VIII of this Act with respect to objections, no assessment or amended assessment of gift duty, penalty on gift duty, or interest on gift duty shall be disputed in any Court or in any proceedings, and except as aforesaid, every such assessment or amended assessment shall be final and conclusive in favour of the Government.

**70. Penalty on unpaid gift duty—**(1) If any gift duty is not paid within 6 months after the making of the gift, or within such extended period as the Commissioner thinks fit to allow on application made before the expiration of that period of 6 months or before the expiration of any extended period that has previously been allowed by the Commissioner under this subsection, there shall be payable a penalty (in this Act referred to as penalty on gift duty) equal to 5 per cent of the duty so unpaid.

Provided that where —

(a) The gift statement is delivered to the Commissioner within the time limited by subsection (1) of section 66 of this Act; or

(b) The assessment or amended assessment is made under subsection (2) of section 23 of this Act, as extended by subsection (1) of section 60 of this Act,—

penalty on gift duty shall not become payable earlier than 1 month after the date of the notice of the assessment or the amended assessment as the case may be.

(2) For the purposes of sections 65, 72 and 73 of this Act, every penalty on gift duty shall be deemed to be gift duty.

**71. Interest on unpaid gift duty—**(1) Interest (in this Act referred to as interest on gift duty) at the rate of 10 per cent per year shall be payable on the amount of all gift duty unpaid within 3 months after the making of the gift, and shall be calculated as from the expiration of that period of 3 months.

(2) Interest on gift duty at the aforesaid rate shall be payable on the amount of any unpaid penalty on gift duty, and shall be calculated as from the date on which the penalty became payable.

(3) For the purposes of sections 65, 72 and 73 of this Act, all interest on gift duty shall be deemed to be gift duty.

**72. When gift duty payable—**(1) Gift duty shall be payable on the making of a gift, notwithstanding that the interests of the donees or any of them may be future interests.

(2) Where a gift first becomes liable to gift duty by reason of the making of a subsequent gift, the gift duty on the first gift shall be payable immediately upon the making of the subsequent gift, and all references in this Part of the Act to the date of the making of the gift shall, so far as may be necessary in their application to any gift so becoming liable to gift duty, be construed as references to the date on which the gift has become liable to gift duty.

(3) Where a gift subject to gift duty subsequently becomes liable to a greater amount of gift duty by reason of the making of a subsequent gift, the additional gift duty

recover payment of the duty so assessed in the same manner, with all necessary modifications, as if the gift statement had been delivered.

(3) Notwithstanding any assessment or payment of gift duty, or any notice by the Commissioner that no gift duty is payable, the Commissioner may at any time and from time to time thereafter, if for any reason whatever the gift duty has not been correctly assessed, make an assessment or amend the assessment of gift duty.

(4) As soon as conveniently may be after an assessment or amended assessment has been made, the Commissioner shall give notice of his assessment or amended assessment to the person who delivered the gift statement, or, in the case of an assessment under subsection (2) of this section or any amendment to such an assessment, to the appropriate person.

(5) If the Commissioner is of the opinion that no gift duty is payable, he shall give notice accordingly to the person to whom an assessment would be required to be given under subsection (4) of this section.

(6) Section 44 of this Act shall, with all necessary modifications, apply in the same manner with respect to compositions for gift duty as it applies with respect to compositions for estate duty.

(7) Save as provided in Part VIII of this Act with respect to objections, no assessment or amended assessment of gift duty, penalty on gift duty, or interest on gift duty shall be disputed in any Court or in any proceedings, and except as aforesaid, every such assessment or amended assessment shall be final and conclusive in favour of the Government.

**70. Penalty on unpaid gift duty—**(1) If any gift duty is not paid within 6 months after the making of the gift, or within such extended period as the Commissioner thinks fit to allow on application made before the expiration of that period of 6 months or before the expiration of any extended period that has previously been allowed by the Commissioner under this subsection, there shall be payable a penalty (in this Act referred to as penalty on gift duty) equal to 5 per cent of the duty so unpaid:

Provided

(a) The gift statement is delivered to the Commissioner within the time limited by subsection (1) of section 66 of this Act; or

(b) The assessment or amended assessment is made under subsection (2) of section 23 of this Act, as extended by subsection (1) of section 60 of this Act,—

penalty on gift duty shall not become payable earlier than 1 month after the date of the notice of the assessment or the amended assessment as the case may be.

(2) For the purposes of sections 65, 72 and 73 of this Act, every penalty on gift duty shall be deemed to be gift duty.

**71. Interest on unpaid gift duty—**(1) Interest (in this Act referred to as interest on gift duty) at the rate of 10 per cent per year shall be payable on the amount of all gift duty unpaid within 3 months after the making of the gift, and shall be calculated as from the expiration of that period of 3 months.

(2) Interest on gift duty at the aforesaid rate shall be payable on the amount of any unpaid penalty on gift duty, and shall be calculated as from the date on which the penalty became payable.

(3) For the purposes of sections 65, 72 and 73 of this Act, all interest on gift duty shall be deemed to be gift duty.

**72. When gift duty payable—**(1) Gift duty shall be payable on the making of a gift, notwithstanding that the interests of the donees or any of them may be future interests.

(2) Where a gift first becomes liable to gift duty by reason of the making of a subsequent gift, the gift duty on the first gift shall be payable immediately upon the making of the subsequent gift, and all references in this Part of the Act to the date of the making of the gift shall, so far as may be necessary in their application to any gift so becoming liable to gift duty, be construed as references to the date on which the gift has become liable to gift duty.

(3) Where a gift subject to gift duty subsequently becomes liable to a greater amount of gift duty by reason of the making of a subsequent gift, the additional gift duty on the first gift shall be payable immediately upon the mak-



ing of the subsequent gift, and all references in this Part of the Act to the date of the making of the gift shall, so far as may be necessary in their application to the payment of the additional gift duty, be construed as references to the date on which the gift has become liable to a greater amount of gift duty.

**73. By whom gift duty payable—**(1) Gift duty shall constitute a debt due and payable to the Government by the donor.

(2) Without excluding the liability of the donor, gift duty shall also constitute a debt due and payable to the Government by the donee, or, where there is more than one donee under the same gift, by each of the donees in proportion to the value of his interest in the gift:

Provided that where the interest of a donee is a future interest he shall not become personally liable until it, becomes an interest in possession.

(3) Where a gift has been made by way of trust for any donee, the gift duty shall, without excluding the liability of the donor or the donee, also constitute a debt due and payable to the Government by the trustee in his capacity as trustee.

(4) Unless it is otherwise provided by the terms of the gift, the donee and trustee shall each be entitled to be indemnified by the donor against all liability under this section.

**74. Gift duty to be a charge on the property comprised in the gift—**(1) Gift duty shall constitute a charge on all property comprised in the gift.

(2) Unless it is otherwise provided by the terms of the gift, a donee shall be entitled to be indemnified by the donor against the operation of any such charge

(3) No such charge shall prevail against the title of a purchaser for value and in good faith without actual notice of the existence of the charge.

(4) Sections 51 and 52 of this Act shall, with all necessary modifications, apply with respect to the charge for gift duty in the same manner as they apply with respect to the charge for estate duty.

**75. Remission of penalty and interest on gift duty—**The Commissioner may, if he considers it equitable to do so in the special circumstances of any case, remit, in whole or in part, any penalty or interest on gift duty:

Provided that no amount of penalty or interest on gift duty in excess of 400 tala in respect of any one gift shall be remitted, except with the general or special authority of the Minister.

**76. Refund of gift duty, penalty and interest paid in excess—**(1) Subject to subsection (2) of this section, where at any time within 4 years after the date of payment, or on written application for a refund made within that period, the Commissioner is satisfied that gift duty, penalty on gift duty, or interest on gift duty has been paid in excess of the amount payable under the current assessment or amended assessment, he shall refund the excess to the person entitled.

(2) Where gift duty has been reassessed under subsection (2) of section 23 of this Act, as extended by subsection (1) of section 60 of this Act, the Commissioner shall refund to the person entitled thereto any gift duty, penalty on gift duty, or interest on gift duty paid in excess, together with interest at the rate of 5 per cent per annum from the date of payment.

(3) All money payable under this Act by way of refund of gift duty, penalty on gift duty, or interest on gift duty shall be paid out of the Treasury Fund without further appropriation than this Act.

## PART VIII

### OBJECTIONS

**77. Objections to assessments—**(1) Subject to subsection (5) of this section, any administrator who is dissatisfied with any assessment or amended assessment of estate duty, and any donor who is dissatisfied with any assessment or amended assessment of gift duty, may, within 1 month after the date of the notice of the assessment or amended assessment, as the case may be, object to that assessment or amended assessment by delivering or posting to the Commissioner written notice of objection stating shortly the grounds of his objection.



(2) No notice of objection given after the time limited in subsection (1) of this section shall be of any force or effect unless the Commissioner, in his discretion, accepts it and gives notice to the objector accordingly.

(3) The Commissioner shall consider the objection, and either disallow or allow it wholly or in part, and give notice accordinally.

(4) The right of objection under this section shall extend to an objection to the decision of the Commissioner in the exercise of a discretion or power to determine any matter vested in the Commissioner under —

(a) Subsection (1) of section 3 of this Act so far as it relates to the definition of the term "infant child of the deceased":

(b) Paragraph (d) of subsection (2) of section 16 of this Act:

(c) Section 21 of this Act:

(d) The proviso to section 22 of this Act:

(e) Subsection (1) of section 23 of this Act, and that subsection as extended by section 26 or subsection (1) of section 60 of this Act:

(f) Paragraph (a) of subsection (1) and subsection (2) of section 29 of this Act:

(g) Subsection (1) of section 61 of this Act so far as it relates to the definition of the term "ascertainable":

(h) Paragraphs (c), (f) and (g) of section 62 of this Act

(5) This section shall not confer any right of objection with respect to—

(a) Any decision or determination of the Commissioner made in exercise of any power or discretion conferred on him to enlarge or extend the time for giving any notice, making any application, delivering any statement, or doing any other act, matter, or thing; or

(b) Any matter which is left to the discretion, judgment, opinion, approval, consent, or determination of the Minister, or any act, matter, or thing done or omitted by the Minister under or pursuant to any of the provisions of this Act.

**78. Stating of case for Supreme Court—**(1) If the objector is dissatisfied with the decision of the Commissioner on any objection under section 76 of this Act, he may within 2 months after the date on which notice of the decision is given to him, by notice in writing to the Commissioner, require him to state a case for the opinion of the Supreme Court.

(2) The Commissioner shall thereupon state a case accordingly, setting forth the facts as alleged by the Commissioner, the contentions of the parties and the question to be decided, and shall file it in the Supreme Court. At any time and from time to time the Commissioner may file an amended case. A copy of the case and any amended case shall be served on the objector.

(3) Within 1 month after the copy of the case is served on the objector, or within such further time as the Commissioner or the Supreme Court may allow, the objector may, if he thinks fit, file an answer to the case, setting forth the facts as alleged by the objector. The objector shall serve a copy of his answer on the Commissioner.

(4) Neither the case as stated and filed by the Commissioner nor any answer filed by the objector shall be conclusive as to the matters set forth therein, either against the objector or the Commissioner, except so far as agreed to in writing by or on behalf of the Commissioner and the objector.

(5) On the hearing and determination of the objection the objector shall be limited to the grounds stated in his objection, and the burden of proof shall be on the objector who shall be liable to pay the duty as assessed save in so far as he establishes that the assessment is incorrect.

(6) The Court may receive such evidence as in its opinion may assist it to deal effectually with the proceedings before it, whether or not the same would be otherwise admissible in a Court of law.

(7) Subject to the provisions of subsections (5) and (6) of this section, the procedure at the hearing before the Supreme Court of any such case stated shall be the same, with the necessary modifications, as if the case were an action in which the objector is the plaintiff and the Commissioner is the defendant.

(8) On hearing any such case stated, the Court may—

- (a) Confirm or cancel or vary the assessment, or reduce or increase the amount thereof, and the assessment shall be altered by the Commissioner accordingly
- (b) Make an assessment or direct the Commissioner to make an assessment, in which case an assessment shall be made by the Commissioner as so directed.

**79. Objections to special valuation of land**—(1) Any administrator or donor who is dissatisfied with any special valuation of land made by the Director of Lands under section 19 of this Act, as extended by subsection (1) of section 60 of this Act, may within 1 month after the date on which notice has been given to him under subsection (1) of the said section 19 or within such extended time as the Commissioner may allow, object to that special valuation by delivering or posting to the Commissioner a written notice of objection stating shortly the grounds of his objection and the value at which he contends the land should be valued.

(2) The Commissioner shall consider the objection and either disallow or allow it wholly or in part and where appropriate amend the assessment to conform with his determination.

(3) Following determination by him of the objection the Commissioner shall cause notice thereof to be given to the objector.

(4) If the objector is dissatisfied with the determination by the Commissioner of any objection under this section he may within 2 months after the date on which notice of the determination is given to him, by notice in writing to the Commissioner, require him to state a case for the opinion of the Supreme Court.

(5) The procedure prescribed in subsections (2) to (7) inclusive of section 77 of this Act shall apply to any case stated for the opinion of the Supreme Court.

## PART IX

### MISCELLANEOUS PROVISIONS

**80. Offences**—(1) Every person who, with intent to evade the payment of any duty, penalty, or interest under this Act,

delivers to the Commissioner any document which that person knows to be false in any particular commits an offence and is liable on conviction to imprisonment for a term not exceeding 1 year or a fine not exceeding 1,000 tala.

(2) Any person who wilfully or negligently either gives any false information to, or misleads or attempts to mislead the Commissioner or any officer of the Inland Revenue Department in relation to his own or any other person's liability to any duty, penalty, or interest payable under this Act commits an offence and is liable on conviction to a fine not exceeding 1,000 tala.

(3) Any person who fails to comply with section 40 of this Act or with any condition on which the Commissioner has granted an exemption under that section commits an offence and is liable on conviction to a fine not exceeding 100 tala.

(4) Any administrator who fails to comply with section 41 of this Act commits an offence and is liable on conviction to a fine not exceeding 200 tala.

(5) Any donor who fails to comply with section 66 of this Act and any donee or trustee of any donee who wilfully or negligently fails to comply with section 67 of this Act, commits an offence and is liable on conviction to a fine not exceeding 200 tala.

**81. Recovery of duty**—The provisions of sections 79, 82, 85, 86, 88, 89, 90, 91 and 121 of the Income Tax Administration Act 1974 so far as applicable and with all necessary modifications shall apply in the administration of this Act or negligently fails to comply with section 67 of this Act as if all the references in those sections were to duty and other money payable under this act.

**82. Repeals and savings**—(1) The following New Zealand enactments are hereby repealed and shall cease to form part of the law of Western Samoa:—

- (a) The Samoa Death Duties Order 1922 (N.Z. Gazette 1920, P. 1677):
- (b) The Estate and Gift Duties Act 1955 (1955, No. 4):
- (c) The Estate and Gift Duties Amendment Act 1957 (1957, No. 31):

- (d) The Estate and Gift Duties Amendment Act 1959 (1959, No. 43):
- (e) The Estate and Gift Duties Amendment Act 1960 (1960, No. 43):
- (f) The Estate and Gift Duties Amendment Act 1961 (1961, No. 28).

(2) The provisions hereby repealed, so far as they relate to estate duty, shall continue to apply to the estates of all persons who have died before the commencement of this Act, and so far as they relate to gift duty shall continue to apply to all gifts made before the commencement of this Act.

(3) Section 10 of this Act shall not apply on the death of the donor to any gift made before the commencement of this Act to the extent that the property comprised in the gifts was real property, leaseholds, or other chattel interests in land in each case situated outside Western Samoa.

(4) Notwithstanding the provisions of paragraph (a), of subsection (1) of section 37 of this Act, where—

- (a) The gift in respect of which the gift duty was paid was made before the commencement of this Act; and
- (b) The property comprised in the gift is included the dutible estate of the deceased under section 10 of this Act, the gift duty refunded under that paragraph shall not be included the dutible estate of the donor.

## SCHEDULES

Section 5:

## FIRST SCHEDULE

## Scale of Rates of Estate Duty

Final Balance of Estate		Rate	
Note: "Excess" means excess of the final balance in complete tāla			
Not Exceeding \$30,000			
Exceeding	Not Exceeding	Nil	
\$ 30,000 —	\$ 32,000		3% of excess over \$ 30,000
\$ 32,000 —	\$ 34,000	\$ 60 plus	4% of excess over \$ 32,000
\$ 34,000 —	\$ 36,000	\$ 140 plus	5% of excess over \$ 34,000
\$ 36,000 —	\$ 38,000	\$ 240 plus	6% of excess over \$ 36,000
\$ 38,000 —	\$ 40,000	\$ 360 plus	7% of excess over \$ 38,000
\$ 40,000 —	\$ 42,000	\$ 500 plus	8% of excess over \$ 40,000
\$ 42,000 —	\$ 44,000	\$ 660 plus	9% of excess over \$ 42,000
\$ 44,000 —	\$ 46,000	\$ 840 plus	10% of excess over \$ 44,000
\$ 46,000 —	\$ 48,000	\$ 1,040 plus	11% of excess over \$ 46,000
\$ 48,000 —	\$ 50,000	\$ 1,260 plus	12% of excess over \$ 48,000
\$ 50,000 —	\$ 52,000	\$ 1,500 plus	13% of excess over \$ 50,000
\$ 52,000 —	\$ 54,000	\$ 1,760 plus	14% of excess over \$ 52,000
\$ 54,000 —	\$ 56,000	\$ 2,040 plus	15% of excess over \$ 54,000
\$ 56,000 —	\$ 58,000	\$ 2,340 plus	16% of excess over \$ 56,000
\$ 58,000 —	\$ 60,000	\$ 2,660 plus	17% of excess over \$ 58,000
\$ 60,000 —	\$ 62,000	\$ 3,000 plus	18% of excess over \$ 60,000
\$ 62,000 —	\$ 64,000	\$ 3,360 plus	19% of excess over \$ 62,000
\$ 64,000 —	\$ 66,000	\$ 3,740 plus	20% of excess over \$ 64,000
\$ 66,000 —	\$ 68,000	\$ 4,140 plus	21% of excess over \$ 66,000
\$ 68,000 —	\$ 70,000	\$ 4,560 plus	22% of excess over \$ 68,000
\$ 70,000 —	\$ 80,000	\$ 5,000 plus	23% of excess over \$ 70,000
\$ 80,000 —	\$ 90,000	\$ 7,300 plus	24% of excess over \$ 80,000
\$ 90,000 —	\$ 100,000	\$ 9,700 plus	25% of excess over \$ 90,000
\$ 100,000 —	\$ 110,000	\$12,200 plus	26% of excess over \$100,000
\$ 110,000 —	\$ 120,000	\$14,800 plus	27% of excess over \$110,000
\$ 120,000 —	\$ 130,000	\$17,500 plus	28% of excess over \$120,000
\$ 130,000 —	\$ 140,000	\$20,300 plus	29% of excess over \$130,000
\$ 140,000 —	\$ 150,000	\$23,200 plus	30% of excess over \$140,000
Exceeding	\$ 150,000	\$26,200 plus	31% of excess over \$150,000

Years of Age	Expectation of Life of Male	Value of \$1 per annum for Life	Value of \$1 Payable on Death	Expectation of Life of Male	Value of \$1 Payable on Death	Expectation of Life of Male	Value of \$1 Payable on Death	Expectation of Life of Male	Value of \$1 Payable on Death	Expectation of Life of Male	Value of \$1 Payable on Death
0	68.29	19.28531	.03573	51	23.06	13.48857	.32557				
1	69.03	19.31080	.03446	52	22.18	13.22161	.33892				
2	68.17	19.28117	.03594	53	21.38	12.95106	.35245				
3	67.27	19.24885	.03756	54	20.59	12.67399	.36630				
4	66.33	19.21357	.03932	55	19.82	12.39437	.38028				
5	65.39	19.17665	.04117	56	19.06	12.10793	.39460				
6	64.44	19.13758	.04312	57	18.32	11.81622	.40919				
7	62.48	19.09622	.04519	58	17.60	11.52338	.42383				
8	62.53	19.05334	.04733	59	16.89	11.22607	.43870				
9	61.56	19.0047	.04963	60	16.19	10.92067	.45397				
10	60.60	18.95988	.05201								

TABLE A  
SECOND SCHEDULE  
Present Value of Annuity or Other Interest for Life of Male or Expectant on Death of Male

SECOND SCHEDULE

Section 22:

Years of Age	Expectation of Life of Male	Value of \$1 per annum for Life	Value of \$1 Payable on Death	Years of Age	Expectation of Life of Male	Present Value of \$1 Payable on Death
0	68.29	19.28531	.03573	51	23.06	13.48857
1	69.03	19.31080	.03446	52	22.18	13.22161
2	68.17	19.28117	.03594	53	21.38	12.95106
3	67.27	19.24885	.03756	54	20.59	12.67399
4	66.33	19.21357	.03932	55	19.82	12.39437
5	65.39	19.17665	.04117	56	19.06	12.10793
6	64.44	19.13758	.04312	57	18.32	11.81622
7	62.48	19.09622	.04519	58	17.60	11.52338
8	62.53	19.05334	.04733	59	16.89	11.22607
9	61.56	19.0047	.04963	60	16.19	10.92067
10	60.60	18.95988	.05201			

Years of Age	Expectation of Life of Male	Value of \$1 per annum for Life	Value of \$1 Payable on Death	Years of Age	Expectation of Life of Male	Present Value of \$1 Per annum for Life	Present Value of \$1 Payable on Death
	Years	\$	\$	Years	Years	\$	\$
31	40.96	17.28996	.13555	81	5.19	4.47126	.77644
32	40.03	17.16314	.14184	82	4.84	4.20411	.78979
33	39.10	17.03125	.14844	83	4.51	3.94555	.80272
34	38.17	16.89325	.15534	84	4.19	3.69482	.81526
35	37.24	16.74887	.16256	85	3.89	3.45545	.82723
36	36.32	16.59947	.17003	86	3.60	3.21687	.83916
37	35.40	16.44326	.17784	87	3.33	2.99474	.85026
38	34.48	16.27992	.18600	88	3.07	2.78084	.86096
39	33.57	16.11105	.19445	89	2.83	2.57640	.87118
40	32.65	15.93259	.20337	90	2.60	2.37771	.88111
41	31.74	15.74811	.21259	91	2.39	2.19631	.89018
42	30.83	15.55535	.22223	92	2.19	2.02354	.89882
43	29.92	15.35394	.23230	93	2.01	1.86805	.90660
44	29.02	15.14570	.24271	94	1.84	1.71429	.91429
45	28.13	14.92971	.25351	95	1.68	1.56916	.92154
46	27.25	14.70681	.26466	96	1.53	1.43311	.92834
47	26.38	14.47697	.27615	97	1.39	1.30612	.93649
48	25.52	14.24019	.28799	98	1.27	1.19728	.94014
49	24.67	13.99650	.30018	99	1.15	1.08844	.94558
50	23.83	13.74593	.31270	100	1.05	0.99773	.95011

TABLE B  
Present Value of Annuity or Other Interest for Life of Female or Expectant on Death of Female

Years of Age	Expectation of Life of Female	Present Value of \$1 Per Annum for Life	Present Value of \$1 Payable on Death	Years of Age	Expectation of Life of Female	Present Value of \$1 Per Annum for Life	Present Value of \$1 Payable on Death
	Years	\$	\$	Years	Years	\$	\$
0	72.43	19.41600	.02920	51	25.82	14.32456	.28377
1	72.90	19.42934	.02853	52	24.98	14.08804	.29560
2	72.05	19.40531	.02974	53	24.14	13.83998	.30800
3	71.12	19.37756	.03112	54	23.31	13.58470	.32077
4	70.18	19.34831	.03258	55	22.49	13.32253	.33387
5	69.23	19.31737	.03413	56	21.67	13.05019	.34749
6	68.26	19.28427	.03579	57	20.87	12.77449	.36128
7	67.30	19.24994	.03750	58	20.08	12.49093	.37545
8	66.33	19.21337	.03932	59	19.30	12.19839	.39008
9	65.35	19.17505	.04125	60	18.53	11.89933	.40503
10	64.37	19.13464	.04327	61	17.77	11.59402	.42030
11	63.39	19.09226	.04539	62	17.02	11.28238	.43588
12	62.41	19.04779	.04761	63	16.28	10.95993	.45200
13	61.42	19.00067	.04997	64	15.56	10.63620	.46819
14	60.44	18.95172	.05241	65	14.84	10.30270	.48487
15	59.47	18.90092	.05495	66	14.14	9.96598	.50170
16	58.50	18.84765	.05762	67	13.45	9.62085	.51896
17	57.53	18.79180	.06041	68	12.77	9.27160	.53642
18	56.56	18.73325	.06334	69	12.11	8.92159	.55392
19	55.60	18.67252	.06637	70	11.46	8.56256	.57187
20	54.54	18.60887	.06956				

Years of Age	Expectation of Life of Female	Present Value of \$1 Per Annum for Life	Present Value of \$1 Payable on Death	Age of Years	Expectation of Life of Female	Present Value of \$1 Per Annum for Life	Present Value of \$1 Payable on Death
21	53.67	18.54147	.07293	71	10.83	8.20702	.58965
22	52.71	18.47156	.07642	72	10.22	7.85036	.60748
23	51.75	18.39830	.08008	73	9.63	7.49459	.62527
24	50.79	18.32154	.08392	74	9.07	7.15080	.64246
25	49.83	18.24110	.08795	75	8.53	6.80486	.65976
26	48.87	18.15682	.09216	76	8.01	6.46966	.67652
27	47.92	18.06947	.09653	77	7.52	6.13833	.69308
28	46.96	17.97698	.10115	78	7.05	5.82022	.70899
29	46.01	17.88108	.10595	79	6.59	5.49499	.72525
30	45.06	17.78043	.11098	80	6.16	5.18940	.74033
31	44.11	17.67502	.11625	81	5.74	4.88168	.75592
32	43.16	17.56461	.12177	82	5.34	4.58319	.77084
33	42.21	17.44898	.12755	83	4.96	4.29814	.78509
34	41.26	17.32787	.13361	84	4.59	4.00823	.79959
35	40.32	17.20238	.13988	85	4.24	3.73400	.81330
36	39.38	17.07102	.14645	86	3.91	3.47191	.82640
37	38.44	16.93352	.15332	87	3.60	3.21687	.83916
38	37.50	16.78959	.16052	88	3.31	2.97829	.85109
39	36.57	16.64058	.16797	89	3.04	2.75616	.86219
40	35.64	16.48470	.17576	90	2.78	2.53320	.87334
41	34.71	16.32162	.18392	91	2.54	2.32588	.88371
42	33.79	16.15293	.19235	92	2.32	2.13584	.89321
43	32.88	15.97856	.20107	93	2.12	1.96307	.90185
44	31.97	15.79638	.21018	94	1.93	1.79592	.91020

Years of Age	Expectation of Life of Female	Present Value of \$1 Per Annum for Life	Present Value of \$1 Payable on Death	Years of Age	Expectation of Life of Female	Present Value of \$1 Per Annum for Life	Present Value of \$1 Payable on Death
45	31.06	15.60540	.21973	95	1.75	1.63265	.91837
46	30.17	15.40991	.22950	96	1.59	1.48753	.92562
47	29.29	15.20817	.23959	97	1.45	1.36054	.93197
48	28.41	14.99774	.25011	98	1.31	1.23356	.93832
49	27.54	14.78078	.26096	99	1.19	1.12472	.94376
50	26.68	14.55732	.27213	100	1.07	1.01587	.94921

TABLE C

Present Value of Annuity or Other Interest for Period Other Than Life or Expectant on Event Other Than Death

Years of Age	Present Value of \$1 Per Annum for Period	Present Value of \$1 Payable after Period	Years of Age	Present Value of \$1 Per Annum for Period	Present Value of \$1 Payable After Period
1	.95238	.95238	51	18.33898	.08305
2	1.85941	.90703	52	18.41807	.07910
3	2.72325	.86384	53	18.49340	.07533
4	3.54595	.82270	54	18.56514	.07174
5	4.32948	.78353	55	18.63347	.06833
6	5.07569	.74622	56	18.69854	.06507
7	5.78637	.71068	57	18.76052	.06197
8	6.46321	.67684	58	18.81954	.05902
9	7.10782	.64461	59	18.87575	.05621
10	7.72173	.61391	60	18.92929	.05354

Years of Age	Present Value of \$1 Per Annum for Period	Present Value of \$1 Payable After Period	Years of Age	Present Value of \$1 Per Annum for Period	Present Value of \$1 Payable After Period
11	8.30641	.58468	61	18.98027	.05099
12	8.86325	.55684	62	19.02883	.04856
13	9.39357	.53032	63	19.07508	.04625
14	9.89864	.50507	64	19.11912	.04404
15	10.37966	.48102	65	19.16107	.04195
16	10.83777	.45811	66	19.20102	.03995
17	11.27407	.43630	67	19.23907	.03805
18	11.68959	.41552	68	19.27530	.03623
19	12.08532	.39573	69	19.30981	.03451
20	12.46221	.37689	70	19.34268	.03287
21	12.82115	.35894	71	19.37398	.03130
22	13.16300	.34185	72	19.40379	.02981
23	13.48857	.32557	73	19.43218	.02839
24	13.79864	.31007	74	19.45922	.02704
25	14.09394	.29530	75	19.48497	.02575
26	14.37518	.28124	76	19.50949	.02453
27	14.64303	.26785	77	19.53285	.02336
28	14.89813	.25509	78	19.55510	.02225
29	15.14107	.24295	79	19.57628	.02119
30	15.37245	.23138	80	19.59646	.02018
31	15.59281	.22036	81	19.61568	.01922
32	15.80268	.20987	82	19.63398	.01830
33	16.00255	.19987	83	19.65141	.01743
34	16.19290	.19035	84	19.66801	.01660

Years of Age	Present Value of \$1 Per Annum for Period	Present Value of \$1 Payable After Period	Years of Age	Present Value of \$1 Per Annum for Period	Present Value of \$1 Payable After Period
35	16.37419	.18129	85	19.68382	.01581
36	16.54635	.17266	86	19.69887	.01506
37	16.71129	.16444	87	19.71321	.01434
38	16.86789	.15661	88	19.72687	.01366
39	17.01704	.14915	89	19.73987	.01301
40	17.15909	.14205	90	19.75226	.01239
41	17.29437	.13528	91	19.76406	.01180
42	17.42321	.12884	92	19.77529	.01124
43	17.54591	.12270	93	19.78599	.01070
44	17.66277	.11686	94	19.79618	.01019
45	17.77407	.11130	95	19.80589	.00971
46	17.88007	.10600	96	19.81513	.00924
47	17.98101	.10095	97	19.82394	.00880
48	18.07716	.09614	98	19.83232	.00838
49	18.16872	.09156	99	19.84030	.00798
50	18.25592	.08720	100	19.84791	.00760

THIRD SCHEDULE  
Proposed Scale of Rates of Gift Duty

Section 56:

Value of Gift		Rate
		Note: Excess means excess of the value in complete tala
Not exceeding \$10,000		Nil
Exceeding	Not exceeding	
\$10,000	\$16,000	5% of excess over \$10,000
\$16,000	\$18,000	\$ 300 plus 6% of excess over \$16,000
\$18,000	\$20,000	\$ 420 plus 7% of excess over \$18,000
\$20,000	\$22,000	\$ 560 plus 8% of excess over \$20,000
\$22,000	\$24,000	\$ 720 plus 9% of excess over \$22,000
\$24,000	\$26,000	\$ 900 plus 10% of excess over \$24,000
\$26,000	\$28,000	\$1100 plus 11% of excess over \$26,000
\$28,000	\$30,000	\$1320 plus 12% of excess over \$28,000
\$30,000	\$34,000	\$1800 plus 13% of excess over \$30,000
\$34,000	\$38,000	\$2320 plus 14% of excess over \$34,000
\$38,000	\$42,000	\$2800 plus 15% of excess over \$38,000
\$42,000	\$46,000	\$3480 plus 16% of excess over \$42,000
\$46,000	\$50,000	\$4120 plus 17% of excess over \$46,000
\$50,000	\$54,000	\$4800 plus 18% of excess over \$50,000
\$54,000	\$58,000	\$5520 plus 19% of excess over \$54,000
Exceeding	\$58,000	\$6280 plus 20% of excess over \$58,000