

fac K.S 33



Western Samoa

Analysis

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1976, No. 22

AN ACT to amend the Income Tax Act 1974.

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

Short title—This Act may be cited as the Income Tax Amendment Act 1976, and shall be read together with and deemed part of the Income Tax Act 1974\* (hereinafter) referred to as the principal Act). [17 December 1976]

2. Applications of Act—(1) Except as provided in subsection (2), this Act shall apply with respect to tax for the income year commencing on the 1st day of January 1977 and for every subsequent year.

(2) Section 6 of this Act shall be deemed to have come into force on the 1st day of January 1976.

3. Interpretation—Section 2 of the principal Act is amended by inserting in subsection (1), after the definition of the expression "Taxpayer", the following definition.—

"Western Samoa company" means a company incorporated in Western Samoa."

\*1974, No. 15

**4. Income tax imposed**—Section 4 of the principal Act is amended —

(a) By repealing subsection (4) and substituting the following subsection:—

“(4) Subject to the provisions of this Act income tax shall be payable by every taxpayer on all income derived by him during the year for which the tax is payable.”

(b) By repealing subsection (5).

**5. Certain deductions not permitted**—Section 19 of the principal Act is amended by repealing paragraph (e) and substituting the following paragraph:—

“(e) Income tax and any tax imposed in any country or territory outside Western Samoa which, in the opinion of the Commissioner, is substantially of the same nature as income tax.

**6. Education and other beneficial gifts**—Section 29 of the principal Act is amended by adding the following subsection:—

“(4B) Notwithstanding anything to the contrary in this Act there shall be deducted from the residual assessable income of any taxpayer the amount of any donation or gift made by him to and for the purposes of the Council established under the Youth Sports and Cultural Affairs Act 1976:

Provided that in respect of all donations or gifts made in the income year commencing on the 1st day of January 1977 and for every subsequent year the amount or value of such a deduction shall not exceed one tenth of the residual assessable income of the taxpayer or 500 tālā whichever is the smaller.”

**7. Place of residence, how determined**—(1) Section 48 of the principal Act is amended by adding to subsection (1) the following proviso:—

"Provided that any person who is absent from Western Samoa in the service of the Government, and the wife or husband of any such person absent with and accompanying such person, shall be deemed to be resident in Western Samoa."

(2) Section 48 of the principal Act is further amended by repealing subsection (2).

1. Igoa Pūpūnū  
2. Tāsega o le Tūfale  
3. Tāsega o le Tūfale  
4. Tāsega o le Tūfale

1976 No. 22

O SE TULAFONO e faatagaina i le Tūfale  
Tipe Manu 1976

UA FAIA e le Fono Aogā Fa'atagaina i le Tūfale o le Palameta na potopototo e...

1. Igoa Pūpūnū—E mafai ona fa'atagaina i le Tūfale o le Tūfale o le Tūfale... (na fa'atagaina i le Tūfale manu)

2. Faatagaina o le Tūfale—(1) Se'i fa'atagaina i le Tūfale o le Tūfale... (2) O le Tūfale e mafai ona fa'atagaina i le Tūfale manu i le Aogā Fa'atagaina i le Tūfale manu.

3. Faatagaina o le Tūfale—Ua fa'atagaina i le Tūfale o le Tūfale... (na fa'atagaina i le Tūfale manu)