

SAMOA

Arrangement of Provisions

1. Short title and commencement
2. Amendment to Third Schedule

1998, No. 9**AN ACT to amend the Income Tax Rates Act 1974.***(19 June 1998)*

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

1. Short title and commencement-(1) This Act may be cited as the Income Tax Rates Amendment Act 1998 and shall be read together with and form part of the Income Tax Rates Act 1974 (hereinafter referred to as the principal Act).

(2) This Act shall take effect from the 1st January 1999.

2. Amendment to the Third Schedule - The Third Schedule to the principal Act is amended by adding paragraph (iii) to clause 7A as follows:

“(iii) On all income derived on or after the 1st day of January 1999 not included under clauses 1 to 6A of this Schedule the income:

On so much of the income as	The rate of tax on every tala shall be
Does not exceed \$8,001	0%
Exceeds \$8,001 but does not exceed \$14,000	10%
Exceeds \$14,001 but does not exceed \$18,000	20%
Exceeds \$18,000;	35%.”