



WESTERN SAMOA

Arrangement of Provisions

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1995, No.8

AN ACT to amend the Income Tax Act 1974.

[30 June 1995]

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

1. Short title and commencement-(1) This Act may be cited as the Income Tax Amendment Act 1995 and shall be read together with and deemed part of the Income Tax Act 1974 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the day it receives the Head of States assent.

2. Interpretation- The principal Act is hereby amended by repealing the definition of the words "approved company" and "paid" (as inserted by section 2 of the Income Tax Amendment Act 1992/1993).

3. Exempt Income- The principal Act is hereby further amended by repealing Section 7(1)(za) (as inserted by Section 3 of the Income Tax Amendment Act 1992/1993).

4. Allowable Deductions- The principal Act is hereby further amended by repealing Section 18(4) (as inserted by Section 4 of the Income Tax Amendment Act 1992/1993).

5. Tax Refund- The principal Act is hereby further amended by repealing Section 32(2A) (as inserted by Section 5 of the Income Tax Amendment Act 1992/1993).