



**WESTERN SAMOA**

Arrangement of Provisions

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

1995, No.7

**AN ACT to amend the Income Tax Rate 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 Rate Amendment Act 1995 and shall be read together with and deemed part of the Income Tax Rate Act 1974 (hereinafter referred to as the principal Act).

(2) This Act shall be deemed to have come into force on the 1st day of July 1995 and except as otherwise provided it shall apply with respect to tax for the income year commencing on that date and for every subsequent year.

**2. Amendments to First Schedule -** The First Schedule to the principal Act is amended by omitting subclause (ii) from clause 7A and substituting the following:-

(ii) On all income derived on and after the 1st day July 1995 not included under clauses 1 to 6A of this Schedule the income

tax payable on the taxable income shall be -

On so much of the income as      The rate of the tax  
for every tala shall  
be -

Sene

Does not exceed \$6000	0
Exceeds \$6000 but does not exceed \$12,000	10
Exceeds \$12000 but does not exceed \$17000	20
Exceeds \$17000	35