

SAMOA

Arrangement of Provisions

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

1999, No. 15**AN ACT to amend the Income Tax Rates Act 1974.***[30 June 1999]*

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 1999 and shall be read with and form part of the Income Tax Rates Act 1974 (the “principal Act”).

(2) This Act shall take effect from 1st January 2000.

2. Amendments to the First Schedule – The First Schedule to the principal Act is amended as follows by:-

- (a) Amending clause 2 by deleting the amount of “50%” and replacing it with the amount of “29%”;
- (b) By adding paragraph (i) (g) to clause 6 as follows -

“(g) For the income year commencing on 1st January 2000 and succeeding years, 29% on all such taxable income”; and

(c) Amending clause 6A by deleting the words “30 sene” and replacing them with the words “29 sene”; and

(d) Adding paragraph (iv) to clause 7A as follows:

“(iv) on all income derived on or after 1st January 2000 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 tax on every tala shall be
Does not exceed \$10,000	NIL
Exceeds \$10,000 but does not exceed \$15,000	10%
Exceeds \$15,000 but does not exceed \$20,000	20%
Exceeds \$20,000	29%”