

**SAMOA**

## Arrangement of Provisions

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| 1. Short title and commencement                                | 4. Imposition of value added goods and services tax on goods liable to excise duty and supplied at “in bond” prices |
| 2. Imposition of value added goods and services tax on supply  | 5. Transitional   |
| 3. Imposition of value added goods and services tax on imports |   |

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**2002, No. 12**

**AN ACT to amend the Value Added Goods and Services Tax Act 1992/1993.**  
*[28<sup>th</sup> June 2002]*

**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 Value Added Goods and Services Tax Amendment Act 2002 and shall be read with and form part of the Value Added Goods and Services Tax Act 1992/1993 (the principal Act).



- (c) The amount of any taxation revenue foregone in respect of any supplier as a result of the Commissioner exercising his discretion under this subsection is no greater than \$1000.”
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