

SAMOA

Arrangements of Provisions

1. Short title and commencement
 2. Special exemption concerning cash donations to the 2007 South Pacific Games Authority
-

2003, No. 10

AN ACT to amend the Income Tax Act 1974 to provide for a special deduction for cash donations to the South Pacific Games Authority and for related purposes.

[26th June 2003]

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 (2007 South Pacific Games Donations) Amendment Act 2003 and shall be read with and form part of the Income Tax Act 1974 (the Principal Act).

(2) This Act shall commence on 1st January 2004.

(3) Notice of commencement shall be published in Samoan and English in the Savali and one other newspaper circulating in Samoa.

2. Special exemption concerning cash donations to the 2007 South Pacific Games Authority – The Principal Act is amended by inserting the following section after section 62:

“62A – Special exemption concerning cash donations to the 2007 South Pacific Games Authority-(1) Subject to the provisions of this Act (other than section 54), every taxpayer shall be entitled to a deduction by way of special exemption from the taxpayer’s residual assessable income at the rate of 200% of the amount of any cash given by way of gift made by the taxpayer to the South Pacific Games Authority.

(2) To qualify for a deduction under subsection (1) cash given by way of gift to the Authority must be:

- (a) Paid into an account approved by the approved by the Chief Executive Officer of the Ministry of Finance and the Authority shall account for and have audited such account in accordance with instructions issued from time to time by the said Chief Executive Officer; and
- (b) Paid into the said account before a date determined by Notice by the said Chief Executive Officer; and
- (c) An amount not less than \$104.

(3) The Notice under subsection (2)(b) shall be published in Samoan and English in the Savali and one other newspaper circulating in Samoa.