

SAMOA

Arrangement of Provisions

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| 1. Short title and commencement | 2. Fee on late filing of return |
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2006, No. 22

AN ACT to amend the Income Tax Administration Act 1974. *[21st December 2006]*

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 Administration Amendment Act 2006.

(2) This Act shall come into force on 1 January 2007.

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

2. Fee on late filing of return – Section 81 of the Income Tax Administration Act 1974 is amended:

(a) by omitting “\$25” and substituting “\$300”; and

(b) by omitting “\$10” and substituting “\$100”.

4 *Income Tax Administration Amendment Act* 2006, No.22

**The Income Tax Administration Amendment Act 2006 is
administered in the Ministry for Revenue.**

**Printed by the Clerk of the Legislative Assembly,
by authority of the Legislative Assembly.**