

**SAMOA**

## Arrangement of Provisions

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|---------------------------------|----------------------------------|
| 1. Short title and commencement | 3. Rates of salary and wages tax |
| 2. Principal Act                | 4. First Schedule                |

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**2006, No. 21****AN ACT to amend the Income Tax Rates Act 1974.**

*[21<sup>st</sup> 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 Rates Amendment Act 2006.

(2) Subject to subsection (3), this Act shall come into force on 1 January 2007.

(3) The amendments of section 5 of the Principal Act is deemed to have commenced on 1 January 1990.

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

**2. Principal Act** - In this Act, "Principal Act" means the Income Tax Rates Act 1974.

**3. Rates of salary and wages tax** - Section 5 of the Principal Act is amended:

- (a) by omitting “at the rates specified in the Appendix to the Second Schedule to this Act” and substituting “at the rates specified in clause 7A of the First Schedule”; and
- (b) by adding at the end:

“(2) For the purposes of this section and clause 7A of the First Schedule, “income” includes salary and wages income and the rate specified in that item also applies to salary and wages tax payable on salary and wages income.”.

**4. First Schedule** - The First Schedule to the Principal Act is amended:

- (a) by omitting from item 2 “29%” and substituting “27%”; and
- (b) by adding at the end of paragraph 6(i):

“(h) For the income year commencing on 1 January 2007 and succeeding years - 27% on all such taxable income.”; and

- (c) by omitting from item 6A “29 sene” and substituting “27 sene”; and
- (d) by adding at the end of clause 7A:

“(v) on all income derived on or after 1 January 2007 not included under clauses 1 to 6A, the income tax payable on the taxable income shall be -

<u>On so much of the Income as</u>	<u>The rate of tax on every tala is</u>
Does not exceed \$12,000	Nil
Exceeds \$12,000 but does not exceed \$15,000	10%
Exceeds \$15,000 but does not exceed \$20,000	20%
Exceeds \$20,000	27%”.

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