

SAMOA

Arrangement of Provisions

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| 1. Short title and commencement | 2. Zero-rating |
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2009, No.7**AN ACT to amend the Value Added Goods and Services
Tax Act 1992/1993.** *[25th June 2009]*

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 2009 and shall be read together with and form part of the Value Added Goods and Services Tax Act 1992/1993 (hereinafter referred to as the Principal Act).

(2) This Act is taken to commence on 29 October 2008.

2. Zero-rating - Section 12(6) of the Principal Act is amended by:

(a) in paragraph (o), for “pipes.” substituting “pipes; or”;

(b) inserting after paragraph (o) the following:

“(p) the supply of totalisator betting facilities on races held whether within or outside of Samoa, the carrying on of the business or occupation of bookmaking, conducting the game of lotto or any other similar services provided by the Totalisator Agency Board in accordance with the Betting (Totalisator Agency) Act 1990.”.

**The Value Added Goods and Services Tax Amendment Act 2009
is administered by the Ministry for Revenue.**