

**SAMOA**

## Arrangement of Provisions

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**2010, No. 19**

**AN ACT to amend the Stamp Duty Ordinance 1932 to provide for prescribed officers to stamp instruments charged with stamp duty, and other related matters.**

*[24<sup>th</sup> August 2010]*

**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 Stamp Duty Amendment Act 2010 and shall be read together with and form part of the Stamp Duty Ordinance 1932 (“the Principal Act”).

(2) This Act commences on 1 July 2011.

**2. Interpretation** - Section 2 of the Principal Act is amended by:

- (a) inserting the following definitions in alphabetical order -

- (i) ““Bank” has the same meaning as in section 2 of the Banking Ordinance 1960; and
  - (ii) “impressed stamp” means:
    - (a) a stamp impressed or imprinted by means of a die; or
    - (b) a record imprinted or made by means of any machine or implement;
  - (iii) “Minister” means the Minister of Finance;
  - (iv) “Prescribed officer” means an officer prescribed under section 4(2) or by regulations; and
  - (v) “Registrar” or “Registrar of Land” has the same meaning as “Registrar” in section 2(1) of the Land Titles Registration Act 2008;” and
- (b) deleting the definition of “Chief Executive Officer”; and
- (c) substituting the definition of “Stamp” with ““Stamp” means a stamp lawfully created under the Post Office Act 1972 for stamp duty purposes or under this Act.”.

**3. Insertion of “prescribed officer”** - The Principal Act is amended by substituting every occurrence of “Chief Executive Officer” with “prescribed officer”.

**4. Stamping instruments** - Section 4 of the Principal Act is amended by:

- (a) inserting “(1)” at the beginning of the provision before the words “Except where otherwise specially provided”; and
- (b) inserting a new subsection (2) as follows:

“(2) The prescribed officer for:

- (a) instruments relating to land is the Registrar of Lands; and

- (b) all other instruments is the Chief Executive Officer of the Ministry of Finance.”.

**5. Creation, custody and sale of impressed stamps** - The Principal Act is amended by inserting new sections 4A and 4B after section 4 as follows:

**“4A. Creation, custody and sale of impressed stamps-**(1) The creation, custody and sale of impressed stamps shall be prescribed by regulations made under this section.

(2) Without limiting the generality of regulations made under subsection (1), regulations may:

- (a) fix the design or designs and the values of the impressed stamp or stamps to be used in accordance with this Act; and
- (b) provide proper dies and other implements for impressing or imprinting stamps to denote stamp duties required by law to be denoted or expressed by means of such stamps, or make any other provision relative to the provision and use of such dies and implements as considered expedient;
- (c) prescribe the manner in which impressed stamps may be denoted or expressed;
- (d) prescribe the manner in which impressed stamps may be cancelled;
- (e) prescribe the manner in which impressed stamps which have become unusable or destroyed without being used, may be dealt with and allowed for;
- (f) prescribe the places where impressed stamps shall be kept for public sale and the particular values of the stamps that shall be kept for sale at such places or any of them;
- (g) create offences and penalties for forging or counterfeiting an impressed stamp, or using an impressed stamp knowing the same to be forged or counterfeited or to have been previously cancelled or used.

(3) All duties derived from the stamping of instruments relating to land shall be paid into the bank accounts designated by the Chief Executive Officer of the Ministry of Finance for that purpose and such accounts shall form part of the General Revenue Fund.

**4B. Use of stamps** - All stamps created under section 4A shall be available for the purposes of this Act.”.

**6. Bills of exchange** - The proviso to section 7(1) of the Principal Act is amended by substituting “the Bank of Samoa or such other bank as may from time to time operating in Samoa,” with “a bank operating in Samoa as nominated by the Ministry”.

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**The Stamp Duty Amendment Act 2010  
is administered by the Ministry of Finance.**

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