

**SAMOA**

## Arrangement of Provisions

1. Short title and commencement
2. Increased stamp duties on land conveyancing

---

**2012, No. 5****AN ACT to amend the Stamp Duty Ordinance 1932.***[26<sup>th</sup> January 2012]*

**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 2012 and is to be read with and form part of the Stamp Duty Ordinance 1932 (“Principal Act”).

(2) This Act commences on a date to be nominated by the Minister responsible for finance.

**2. Increased stamp duties on land conveyancing** - In Item No. 10 of the Schedule to the Principal Act, for the description of the nature of the document (except for the description of the exemptions) and its corresponding duty, substitute the following:

**“Conveyances –**

For every conveyance on sale or voluntary conveyance with the following property values:

- |  |  |
|--|--|
| a. Less than \$50,000                        | 1% of the property value                     |
| b. Equal to \$50,000 or less than \$100,000  | \$500 + 2% of the excess above \$50,000      |
| c. Equal to \$100,000 or less than \$200,000 | \$1,500 + 3% of the excess above \$100,000   |
| d. Equal to or more than \$200,000           | \$4,500 + 4% of the excess above \$200,000”. |

---

**The Stamp Duty Amendment Act 2012  
is administered by the Ministry of Finance.**

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