

SAMOA

Arrangement of Provisions

1. Short title and commencement
2. Section 1 amended
3. Schedule 2 amended

2013, No. 16**AN ACT to amend the Income Tax Act 2012.***[25th June 2013]*

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 Amendment Act 2013 and shall be read together with and form part of the Income Tax Act 2012 ('Principal Act').

(2) This Act commences on 1 January 2013.

2. Section 1 amended - After section 1(3) of the Principal Act, insert:

“(4) As an exception to subsection (3):

- (a) paragraphs (1)(v) and (w) of Part A(1) of Schedule 2 are taken to have applied to the income year commencing from 1 January 2010, and as such has retrospective effect; and

- (b) paragraphs (1)(x) and (y) of Part A(1) of Schedule 2 are taken to have applied to the income year commencing from 1 January 2008 (with retrospective effect) and ending on 31 December 2012.”.

3. Schedule 2 amended - For Part A(1) of Schedule 2 of the Principal Act:

- (a) at the end of paragraph (u), omit the fullstop and substitute a semicolon; and
(b) after paragraph (u), insert:

- “(v) the income of the Unit Trust of Samoa, the Unit Trust (Management) Limited or any other subsidiary of the Unit Trust of Samoa;
(w) the income derived from units held by an individual in the Unit Trust of Samoa, including any profit gained from sale of units by the individual;
(x) the income of the Virgin Samoa Limited;
(y) the income derived from the shares in the Virgin Samoa Limited, held by a non-resident person.”.

**The Income Tax Amendment Act 2013
is administered by the Ministry for Revenue.**

**Printed by the Clerk of the Legislative Assembly,
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