

INCOME TAX AMENDMENT BILL (No. 2) 2017

SAMOA

Explanatory Memorandum

1.0 Objective

- 1.1 The Bill seeks to amend section 104A of the Income Tax Act 2012.

- 1.2 The main objective of the Bill is to put back the expiry date for the income tax credit scheme from 30 June 2017 to 1 December 2017.

Clauses:

- Clause 1: - provides for the short title and commencement.
- Clause 2: - amends section 104A by changing the expiry date under subsection (5).

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(Hon TIALAVEA Fea Leniu Tionisio Hunt)

MINISTER FOR REVENUE