

## SAMOA

### Arrangement of Provisions

1. Short title and commencement
2. Section 104A amended

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2017, No. 21

**AN ACT to amend the Income Tax Act 2012 (“Principal Act”).** *[21<sup>st</sup> December 2017]*

**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 (No. 3) 2017.
- (2) This Act commences on the date of assent.

**2. Section 104A amended:**

Section 104A of the Principal Act is amended as follows:

- (a) in subsection (2)(b), insert after the words “until the credit is exhausted”, “**provided that** any credit or balance of the credit approved that is not claimed against income tax payable within five (5) years from the expiry date in subsection (5) shall be forfeited”; and
- (b) in subsection (5) for “30 June 2017” substitute with “30 June 2018”; and
- (c) insert a new subsection (6) after subsection (5) as follows:

“(6) For the purpose of the credit, no further approved tourism development is to be granted after 30 June 2017.”.

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The Income Tax Amendment Act (No. 3) 2017  
is administered by the Ministry for Revenue.

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