

SAMOA

Arrangement of Provisions

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| 1. Short title and commencement | 2. Principal Act |
| | 3. Exempt Income |

2007, No. 12**AN ACT to amend the Income Tax Act 1974.***[15th February 2007]*

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 2007.

(2) This Act shall commence on the date of assent by the Head of State.

(3) Notice of commencement of this Act shall be published in Samoan and English in the Savali and one other newspaper circulating in Samoa.

2. Principal Act – In this Act “Principal Act” means the Income Tax Act 1974.

3. Exempt Income – Section 7 of the Principal Act is amended by omitting from paragraph (1)(zb) “31st December 2009” and substituting “31st December 2014”.

**The Income Tax Amendment Act 2007 is administered by the
Ministry for Revenue**