



## WESTERN SAMOA

## ANALYSIS

- Title  
1. Short title  
2. Exempt income

3. Place of residence, how determined

1978, No. 33

AN ACT to amend the Income Tax Act 1974.

BE IT ENACTED by the Legislative Assembly of Western Samoa in Parliament assembled as follows—

[18 December 1978

1. **Short title**—This Act may be cited as the Income Tax Amendment Act 1978 (No. 2) and shall be read together with and deemed part of the Income Tax Act 1974\* (hereinafter referred to as the principal Act).

2. **Exempt income**—Section 7 of the principal Act is amended in subsection (1) by inserting after paragraph (y) the following paragraph—

- (z) Income derived by any resident person (not being a company, or a public or local authority or an unincorporated body of persons) from bonus payments made solely for the purpose of home purchase by a savings institution approved by the Commissioner:

Provided that the amount of the exemption under this paragraph shall not exceed 500 tala.

3. **Place of residence, how determined**—Section 48 of the principal Act is amended by inserting after subsection (1) the following subsections—

- (2) Notwithstanding any other provision of this section any person other than a company who visits Western Samoa for a continuous period in excess of 6 months but not exceeding 3 years for the purpose of employment may elect to be treated as a non-resident for the purposes of this Act, for the duration of the visit.

(2A) The election referred to in subsection (2) of this section this section shall be made in writing and lodged with the Commissioner not later than 6 months after the date on which the first income tax return is due from such person.

(2B) Where no such election as is referred to in the previous subsection is made, a visitor shall be treated as a resident for the purposes of this Act."

"1974, No. 15