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## Arrangement of Provisions

## Title

- |   |  |
|---|--|
| <ol style="list-style-type: none"> <li>1. Short title</li> <li>2. Interpretation</li> <li>3. Exempt income</li> <li>4. Items included in assessable income</li> </ol> | <ol style="list-style-type: none"> <li>5. Liability for income tax on withholding income</li> <li>6. Application of Act</li> </ol> |
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1984, No. 8

**AN ACT to amend the Income Tax Act 1974.***[16 February 1984]*

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

**1. Short title**— This Act may be cited as the Income Tax Amendment Act 1984, and shall be read with and deemed part of the Income Tax Act 1974 (hereinafter referred to as the principal Act).

**2. Interpretation**— Subsection 2(1) of the principal Act is amended by adding the words:—

- (a) “or a person who derives income to which paragraphs 7(1)(na) or 8(fa) apply” to the interpretation of “Non-Resident”; and
- (b) “except a person who derives income to which paragraphs 7(1)(na) or 8(fa) apply” to the interpretation of “Resident”.

**3. Exempt income**— Subsection 7(1) of the principal Act is amended by inserting immediately after paragraph (n) the following paragraph:—

“(na) Income derived by any person from personal (including professional) services performed by that person for the Government of Western Samoa pursuant to an arrangement for assistance entered into by the Government of Western Samoa with the Government of any other country or international organisation to the extent such arrangement provides that income so derived is to be exempt from income tax.”

**4. Items included in assessable income**— Section 8 of the principal Act is amended by inserting immediately after paragraph (f) the following paragraph:—

“(fa) Income derived by any person from personal (including professional) services performed by that person for the Government of Western Samoa where such income is paid from funds obtained pursuant to an arrangement for assistance entered into by the Government of Western Samoa with the Government of any other country or international organisation.”

**5. Liability for income tax on withholding income**— Subsection 40(1) of the principal act is amended by inserting immediately after paragraph (c) the following paragraph:—

“(d) That consists of income referred to in paragraph 8(fa).”

**6. Application of Act**—(1) Section 3 shall, in relation to any arrangement for assistance entered into prior to the passage of this Act, be deemed to have come into force on the date upon which such arrangement was entered into.

(2) Section 2 and section 4 shall be deemed to have come into force on 1 January 1983.

(3) Section 5 shall not apply to income derived by any person whose services are terminated prior to 31 December 1983.