

SAMOA**Arrangement of Provisions**

1. Short title and commencement
2. Section 27 amended
3. Section 61 amended

2018, No. 15

AN ACT to amend the Income Tax Act 2012 (“Principal Act”). *[25th June 2018]*

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 2018.

(2) This Act commences on the date of its assent by the Head of State.

2. Section 27 amended:

In section 27 of the Principal Act, for subsection (5), substitute:

“(5) A sponsor is allowed a deduction to their assessable income for a tax year at the rate of 200% of the value of sponsorship of the 2019 Pacific Games held in Samoa.”.

3. Section 61 amended:

In section 61 of the Principal Act:

(a) for subsection (10) substitute:

“(10) For the purposes of this section, the income of a minister of religion whose sole occupation is the spiritual guidance of a specific religious congregation in Samoa is comprised of contributions made by members of the congregation.”.

(b) after subsection (10) insert:

“(11) In subsection (10) “contributions” mean the monetary consideration given to a minister of religion by a specific congregation on a weekly, fortnightly or monthly basis and does not include

monetary gifts received by a minister of religion at funerals, weddings and any other traditional, government, village or family occasion.”.

The Income Tax Amendment Act 2018
is administered by the Ministry for Revenue.

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