

**SAMOA****Arrangement of Provisions**

1. Short title and commencement
2. Section 2 amended
3. Section 61 amended
4. Section 93 amended
5. Section 93A amended
6. Schedule 2 amended
7. Transitional provisions

2022, No. 5**AN ACT to amend the Income Tax Act 2012 (“Principal Act”).***[29th August 2022]*

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

1. Short title and commencement:

This Act may be cited as the Income Tax Amendment Act 2022 and commences on the 12th November 2021.

2. Section 2 amended:

Section 2 of the Principal Act is amended as follows:

- (a) in the definition of “employee”, omit the words “and includes minister of religion”; and
- (b) repeal the definition of “minister of religion” and its meaning.

3. Section 61 amended:

Section 61 of the Principal Act is amended by repealing subsection (1)(g); subsection (10) and subsection (11).

4. Section 93 amended:

Section 93 of the Principal Act is amended by repealing subsection (3).

5. Section 93A amended:

Section 93A of the Principal Act is amended by repealing subsections (2) to (4).

6. Schedule 2 amended:

Schedule 2 of the Principal Act is amended by inserting in Part A(1), a new paragraph (l) as follows:

- “(l) the income derived by a Minister of Religion if -
- (i) the sole occupation of the Minister is the spiritual guidance of a specific congregation in Samoa; and
 - (ii) the income comprises contributions made by members of the congregation; and
 - (iii) the Minister is approved by the Commissioner for the purposes of this paragraph;”.

7. Transitional provisions:

At the commencement of this Act, any filing or reporting obligation of income tax by a Minister of Religion under the repealed provisions for the month of October that was due on 15 November 2021 is redundant and therefore need not to be enforced.

The Income Tax Amendment Act 2022 is administered
by the Ministry of Customs and Revenue.

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