

SAMOA

Arrangement of Provisions

1. Short title and commencement
2. Section 104A amended

2017, No. 21

AN ACT to amend the Income Tax Act 2012 (“Principal Act”). *[21st December 2017]*

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 (No. 2) 2017.
- (2) This Act commences on the date of assent.

2. Section 104A amended:

Section 104A of the Principal Act is amended as follows:

- (a) in subsection (2)(b), insert after the words “until the credit is exhausted”, “**provided that** any credit or balance of the credit approved that is not claimed against income tax payable within five (5) years from the expiry date in subsection (5) shall be forfeited”; and
- (b) in subsection (5) for “30 June 2017” substitute with “30 June 2018”; and
- (c) insert a new subsection (6) after subsection (5) as follows:

“(6) For the purpose of the credit, no further approved tourism development is to be granted after 30 June 2017.”.

The Income Tax Amendment Act (No. 2) 2017
is administered by the Ministry for Revenue.

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by authority of the Legislative Assembly.**