

# INCOME TAX AMENDMENT BILL (No. 2) 2017

## SAMOA

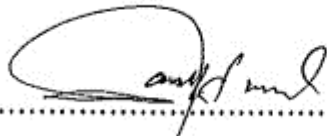
### Explanatory Memorandum

#### 1.0 Objective

- 1.1 The Bill seeks to amend section 104A of the Income Tax Act 2012.
- 1.2 The main objective of the Bill is to put back the expiry date for the income tax credit scheme from 30 June 2017 to 1 December 2017.

#### Clauses:

- Clause 1: - provides for the short title and commencement.
- Clause 2: - amends section 104A by changing the expiry date under subsection (5).



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(Hon TIALAVEA Fea Leniu Tionisio Hunt)

**MINISTER FOR REVENUE**

# INCOME TAX AMENDMENT BILL (No. 2) 2017

## SAMOA

### Arrangement of Provisions

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

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2017, No.

### A BILL INTITULED

**AN ACT to amend the Income Tax Act 2012.**

**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:**

In section 104A(5) of the principal Act, for “30 June 2017” substitute “1 December 2017”.

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