

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

1. Short title and commencement
2. Section 2 amended
3. Section 4 amended

---

**2017, No. 7**

**AN ACT to amend the Stamp Duty Ordinance 1932 (“principal Act”).** *[06<sup>th</sup> June 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 Stamp Duty Amendment Act 2017.
- (2) This Act commences on 1 July 2017.

**2. Section 2 amended:**

Section 2 of the principal Act is amended as follows:

- (a) after the definition for “bill of lading” insert:

““capital assets” has the same meaning under the  
Income Tax Act 2012;

“capital gains” has the same meaning under section  
62 of the Income Tax Act 2012;” and

- (b) in the definition of “presented for stamping”, for  
“Chief Executive Officer” substitute “prescribed  
Officer”.

**3. Section 4 amended:**

Section 4 of the principal Act is amended as follows:

- (a) for subsection (2) substitute:

“(2) The prescribed officer for:

- (a) instruments relating to the transfer or  
sale of land, is the Registrar of Land;  
and

- (b) all other instruments, is the Chief  
Executive Officer of the Ministry of  
Finance.”;

- (b) after subsection (2) insert:

“(3) An instrument (to effect a sale or disposal  
of a capital asset) to which a stamp duty  
applies, will not be accepted for stamping,  
until the capital gains tax is paid on capital  
gains realised from the sale or disposal of the  
capital asset.

- (4) For the purpose of subsection (3), the person presenting the instrument for stamping must provide written confirmation from the Ministry for Revenue that capital gains tax has been paid.
- (5) The Registrar of Land or Chief Executive Officer may seek verification from the Ministry for Revenue, of any information or document provided by a person under subsection (4).”.

---

The Stamp Duty Amendment Act 2017  
is administered by the Ministry of Finance.

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