

TULAFONO O TEUTEUGA O LE TULAFONO O LAFOGA O TUPE MAUA 2018

SAMOA

Faatulagaina o Aiaiga

1. Igoa puupuu ma le amataga
2. Ua teuteuina le fuaiupu 27
3. Ua teuteuina le fuaiupu 61

2018, Nu. 15

O SE TULAFONO e teuteu ai le Tulafono o Lafoga o Tupe Maua 2012
("Tulafono Autu").

UA FAIA e le Fono Aoao Faitulafono a Samoa i totonu o le Palemene ua potopoto
e faapea:

1. **Igoa puupuu ma le amataga:**

- (1) E mafai ona taua lenei Tulafono o le Tulafono o Teuteuga o le Tulafono o Lafoga o Tupe Maua 2018.
- (2) O lenei Tulafono e amata faamamaluina i le aso e tuuina i ai le maliega a le O Le Ao o le Malo.

2. **Ua teuteuina le fuaiupu 27:**

I totonu o le fuaiupu 27 o le Tulafono Autu, mo le faafuaiupu (5), ia suia e faapea:

“(5) Ua faatagaina atu ia i latou e lagolagoina taaloga ia se toesea i a latou tupe maua fuafuaina mo se tausaga faale-lafoga i le fua faatatau e 200% o le tau aofai o le fesoasoani i Taaloga a le Pasefika 2019 lea e faia i Samoa.”.

3. **Ua teuteuina le fuaiupu 61:**

I totonu o le fuaiupu 61 o le Tulafono Autu:

(a) mo le faafuaiupu (10) ia suia e faapea:

“(10) Mo faamoemoega o lenei fuaiupu, o tupe maua a se faifeau o lana galuega faapitoa o le taitaiga faaleagaga lea o se faapotopotoga faale-lotu faapitoa i totonu o Samoa, ua aofia ai saofaga tau tupe ua faia e sui auai o le faapotopotoga.”.

(b) i le tuanai ai o le faafuaiupu (10) ia faaofi e faapea:

“(11) I totonu o le faafuaiupu (10) o upu “saofaga tau tupe” o lona uiga o tau tau tupe ua tuuina atu i se faifeau, e se faapotopotoga faapitoa i se faiga tai vaiaso, tai lua vaiaso po o le tai masina ma e lē aofia ai meaalofo tau tupe e mauaina e se faifeau i maliu, faaipoipoga ma so o se isi lava faalavelave faaleaganuu, faale-Malo, faale-nuu po o le faale-aiga.”.

INCOME TAX AMENDMENT ACT 2018

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”).

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.”.
