

INCOME TAX AMENDMENT ACT 2022

SAMOA

Arrangement of Provisions

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3. Section 61 amended
4. Section 93 amended
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2022, No. 5

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:

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At the commencement of this Act, any filing or reporting obligation of income tax by a Minister of Religion under the repealed provisions for the month of October that was due on 15 November 2021 is redundant and therefore need not to be enforced.
