

**SAMOA**

## Arrangement of Provisions

1. Short title and commencement
2. Exempt income

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**2005, No.17****AN ACT to amend the Income Tax Act 1974.***[28<sup>th</sup> June 2005]*

**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 2005 and shall be read with and form part of the Income Tax Act 1974 (the Principal Act).

(2) This Act shall commence on the date of assent by the Head of State.

(3) Notice of commencement of this Act shall be published in Samoan and English in the Savali and one other newspaper circulating in Samoa.

**2. Exempt Income-** Section 7(1) of the Principal Act is amended by inserting the following after paragraph (a b):

“(a c) Income derived in Samoa by a non-resident shareholder in a company established under the