

SAMOA

Arrangement of Provisions

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| 1. Short title and commencement | 3. Rates of salary and wages tax |
| 2. Principal Act | 4. First Schedule |

2006, No. 21**AN ACT to amend the Income Tax Rates Act 1974.***[21st December 2006]*

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 Rates Amendment Act 2006.

(2) Subject to subsection (3), this Act shall come into force on 1 January 2007.

(3) The amendments of section 5 of the Principal Act is deemed to have commenced on 1 January 1990.

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

2. Principal Act - In this Act, "Principal Act" means the Income Tax Rates Act 1974.