

**VALUE ADDED GOODS AND SERVICES TAX
AMENDMENT ACT 2006**

SAMOA

Arrangement of Provisions

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2006, No. 13

**AN ACT to amend the Value Added Goods and Services
Tax Act 1992/1993.**

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 Value Added Goods and Services Tax Amendment
Act 2006.

(2) This Act shall come into force on the 1 October 2006.

(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. Principal Act – In this Act, "Principal Act" means the
Value Added Goods and Services Tax Act 1992/1993.

3. Imposition of value added goods and services tax on supply-(1) Section 9 of the Principal Act is amended by omitting from subsection (1) "12.5" and substituting "15".

(2) This amendment applies to supplies made on or after 1 October 2006.

4. Imposition of value added goods and services tax on imports-(1) Section 13 of the Principal Act is amended by omitting from subsection (1) "12.5" and substituting "15".

(2) This amendment applies to the importation of goods on or after 1 October 2006.

5. Imposition of value added goods and services tax on goods liable to excise duty and supplied at "in bond" prices-(1) Section 14 of the Principal Act is amended by omitting from subsection (1) "12.5" and substituting "15".

(2) This amendment applies to supplies made on or after the 1 October 2006.

6. Transitional - Until June 30 2007 and despite the provisions of the Principal Act, the Commissioner may exercise a discretion to allow Tax imposed under section 9 of the Principal Act to be calculated at the rate of 12.5% percent where:

- (a) The change of the rate of such tax effected by this Act entails serious hardship for a supplier concerning any agreement or contract the supplier has entered into in respect of the supply of goods and services with a recipient; and
- (b) Section 73 of the Principal Act does not provide relief from such hardship for the supplier; and
- (c) The amount of any taxation revenue foregone in respect of any supplier as a result of the Commissioner exercising the discretion under this subsection is no greater than \$1000.