



Western Samoa

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## Arrangement of Provisions

Title	Division Account
1. Short title and commencement	4. Grant and appropriation of \$481,255 out of the Public Trustee's Account
2. Grant and appropriation of \$56,521,670 out of the Treasury Fund	5. Amendments to revenue legislation
3. Grant and appropriation of \$1,791,540 out of the Treasury Produce Marketing	Schedules

1984, No. 28

**AN ACT** to authorise the issue and application of certain sums of money out of the Treasury Fund, the Treasury Produce Marketing Division Account, and the Public Trustee's Account, to the services of the year ending with the 31st day of December 1985 (hereinafter referred to as the year 1985), and to amend the Income Tax Administration Act 1974, Income Tax Act 1975, Customs Tariff Act 1975, Export Levies Act 1977, and Excise Tax Rate Act 1984, to provide for reductions in certain customs and excise duties, increased income tax concessions, and for the extension of export tax to further commodities.

[4 December 1984]

**BE IT ENACTED** by the Legislative Assembly of Western Samoa in Parliament assembled as follows:—

**1. Short title and commencement**—(1) This Act may be cited as the Appropriation Act 1985.

(2) This Act shall come into force on the 1st day of January 1985 and the amendments referred to in Section 5 shall also commence on the same date.

(3) The amendments to the Income Tax Act, 1974, referred to in section 5 and the Second Schedule of this Act, which are relevant to a year of income, shall commence on the year of income commencing on the 1st day of January 1985.

**2. Grant and appropriation of \$56,521,670 out of the Treasury Fund—**(1) There may be issued out of the Treasury Fund and applied to the services of the year 1985 sums which do not exceed in the aggregate the sum of Fifty Six Million, Five Hundred and Twenty One Thousand, Six Hundred and Seventy Tala.

(2) The sum authorised to be applied by subsection (1) is appropriated to the services expressed in the several votes specified in the First Schedule.

**3. Grant and appropriation of \$1,791,540 out of the Treasury Produce Marketing Division Account—**(1) There may be issued out of the Treasury Produce Marketing Division Account in the Bank of Western Samoa and applied to the services of the year 1985 sums which do not exceed in the aggregate the sum of One Million, Seven Hundred and Ninety One Thousand, Five Hundred and Forty Tala.

(2) The sum authorised to be applied by subsection (1) is appropriated to the services of the Produce Marketing Division of the Department of Economic Development.

**4. Grant and appropriation of \$841,255 out of the Public Trustee's Account—**(1) There may be issued out of the Public Trustee's Account in the Bank of Western Samoa and to the services of the Public Trustee for the year 1985 sums which do not exceed in the aggregate the sums of Four Hundred and Eighty One Thousand, Two Hundred and Fifty Five Tala.

(2) The sum authorised to be applied by subsection (1) is appropriated to the services of the Public Trust Office.

**5. Amendments to revenue legislation—**The acts referred to in the Second Schedule are amended in the manner specified underneath the reference to each Act.

## FIRST SCHEDULE

Section 2(2):

**Appropriation out of the Treasury Fund for the year 1985**

Legislative	383,435	
Agriculture	1,441,045	
Attorney General	130,410	
Audit	111,815	
Broadcasting	318,750	
Customs	962,835	
Economic Development	129,610	
Education	7,765,320	
Foreign Affairs	3,002,405	
Health	5,797,500	
Inland Revenue	295,740	
Justice	561,710	
Labour	148,400	
Land and Survey	730,605	
Land and Titles	221,145	
Police and Prisons	1,604,165	
Post Office	1,266,005	
Prime Minister's	1,071,220	
Public Service Commission	219,340	
Public Works	2,515,865	
Public Works (Recoverable)	5,120,070	
Statistics	180,885	
Transport	1,268,255	
Treasury	3,978,680	
Youth, Sports & Culture	128,160	39,353,370

## Development

Agriculture	2,413,300	
Economic Development	86,700	
Education	644,735	
Health	164,705	
Lands and Survey	84,275	
Police and Prisons	20,500	
Post Office (Postal)	98,100	
Post Office (Telecom.)	2,492,480	
Public Works	4,828,505	
Treasury	6,335,000	17,168,300
		\$56,521,670

## SECOND SCHEDULE

Section 5.

## Acts Amended

**1974, No. 14 - The Income Tax Administration Act 1974:**

By inserting in subsection (1) of section 119 immediately after the words "to enable his" the words "exempt income".

**1974, No. 15 - The Income Tax Act 1974:**

- (1) By omitting from paragraph (s) of subsection (1) of Section 7 the year "1984" and substituting "1987".
- (2) By omitting from subsection (3) of Section 18 the amount "26 tala" and substituting "52 tala".
- (3) By inserting immediately after Section 18 the Following Section:

**"18A Trade, Business or Professional Association**

Notwithstanding the provisions of Section 18(3) the Commissioner may, in the calculation of the residual assessable income of any taxpayer, allow a deduction for any periodical subscription paid by the taxpayer during the income year in respect of his membership of any trade, business or professional association.

Provided that the total deduction allowable in this section in any income year shall not exceed 52 tala".

- (4) by inserting in section 19 immediately after the words "section 18" the words "or Section 18A".
- (5) By repealing Section 31.
- (6) By inserting in Section 61 immediately after the words "charitable purposes" the words "cultural or traditional responsibilities," and by omitting the amount "65 tala" and substituting "104 tala".

**1975, No. 7 - The Customs Tariff Act 1975**

The following amendments are made to the rates of duty appearing in the First Schedule to the Act.

Tariff Item	Description	Unit	Rate of Duty	
			Omit	Substitute
02.01.02	Mutton flaps, necks and breasts of sheep	lb	18%	10%
02.02.01	Chicken backs and turkey tails	lb	18%	10%
15.03.00	Tallow, etc. not emulsified	lb	42%	10%
16.04.00	Prepared or Preserved Fish including Carrier and Carrier Substitutes	cwt	18%	10%
27.10.04	White spirit	gal	14%	12%

**1977 No. 8 - The Export Levies Act 1977**

1. By inserting immediately after Section 6(2) the following subsections:

- (3) For the purpose of subsection (1) where the value of goods free on board cannot be accurately determined before the levy is payable, the Collector may make an estimate of the free on board value and the levy shall be payable at the specified rate on such value.

Provided that the estimated free on board value shall not be less than the last recorded actual value for the said item.

- (4) Where an estimated value has been made in accordance with subsection (3) the exporter shall, within fourteen days of receipt of documents evidencing the free on board value receivable by him, submit copies of all relevant documents and make any such further payment of levies due in accordance with this Act.

Provided that, where the Collector is satisfied from the documents submitted, an overpayment has been made by the exporter, the Collector is authorised to repay any such excess over the levies due in accordance with this Act.

- (5) For the purpose of this Act, copra purchased by Samoa Coconut Products Limited, or any other coconut oil producer, shall be deemed to be goods exported from Western Samoa and each such coconut oil producer

shall deduct all levies payable under this Act from any amount payable to the Copra Board and remit such levies to the Collector within fourteen days of making such deduction.

(6) For the purpose of this Act, the value of copra free on board shall be:

(a) for copra purchased from the Copra Board - the total price payable to the Copra Board;

(b) for other copra purchased - the combined total of the price payable to the supplier plus any fees, levy, county or similar payment required to be made to the Copra Board".

2. The following amendments are made to the Schedule to the Act—

Item	Rate of Levies
Copra	omit "7%" substitute "5%"
*Coconuts	"7% ad valorem"
*Copra Meal	"3% ad valorem"
*Unprocessed Fruit, Veges. and Root-crops excluding taro	"3% ad valorem"
*Veneer Logs and Saw Logs	"20% ad valorem"
*Roughsawn Timber in excess of 240 mm thickness	"15% ad valorem"
*Roughsawn Timber in excess of 60 mm thickness and up to 240 mm thickness	"5% ad valorem"

\*Represents new items

#### 1984, No. 17 - The Excise Tax Rate Act 1984

The following amendments are made to the rates of excise appearing in Schedule to the Act—

Tariff Item	Description	Rate of Excise	
		Omit	Substitute
22.01.00	Spa Waters, aerated waters, ice and snow	"20%"	
*22.01.01	"Spa waters and aerated waters"	—	20%

22.05.01	Champagne and other sparkling wines of fresh grapes	"45%"	"20%"
22.05.09	Other wine of fresh grapes	"45%"	"20%"
22.06.00	Vermouths, etc.	"45%"	"20%"
22.07.01	Ginger beer, etc.	"45%"	"20%"
22.07.09	Other	"45%"	"20%"

\*Represents a new tariff item number