

Examined and Certified

Halana
Clerk of the Legislative Assembly

The Head of State Assents this *18th* day of

March
VALUE ADDED GOODS AND SERVICE TAX AMENDMENT 1994

Malietoa Tanumafili
HEAD OF STATE

WESTERN SAMOA

Arrangement of Provisions

Title

1. Short Title and Commencement
2. Exempt Supplies

1994 No. 17

AN ACT to amend the Valued Added Goods and Service Tax Act 1992/1993

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 Value Added Goods and Services Tax Amendment Act 1994 and shall be read together with and deemed part of the Value Added Goods and Services Tax Act 1992/1993 (hereinafter referred to as the principal Act.)

(2) This Act shall come into force on the date upon which it is assented to by the Head of State.

2. **Exempt Supplies** - Section 15 of the Principal Act is amended by adding paragraphs (c) to (f) as specified below immediately after paragraph (b):-

"(c) The supply of electricity under the Electric Power Corporation Act 1980.

- (d) The supply of water under the Water Authority Act 1993/1994.
- (e) The charge imposed for departing from Western Samoa under the Civil Aviation Act 1963.
- (f) The carriage of passengers by ships within Western Samoa."

**TULAFONO O LAFOGA O OLOA MA GALUEGA
FAATINO E FAIA I LUGA O AOAFAIGA O TAU**

SAMOA I SISIFO

Faatulagaina o Aiaiga

- Igoa
1. Igoa puupuu ma le amataga
 2. Oloa Tuuina atu e tuusaunoaina mai i lafoga

1994, Nu. 17

O SE TULAFONO e teuteu ai le Tulafono o Lafoga o Oloa ma Galuega Faatino e Faia i Luga o Aofaiga o Tau 1992/1993.

UA FAIA e le Fono Aoaofaiga o Samoa i Sisifo i totonu o le Palemene ua potopoto e faapea:-

1. Igoa puupuu ma le amataga - (1) E mafai ona taua lenei Tulafono o Teuteuga o le Tulafono o Lafoga o Oloa ma Galuega Faatino e Faia i Luga o Aofaiga o Tau 1994 ma e tataua ona faitauina faatasi ma avea ai o se Vaega o le Tulafono o Lafoga o Oloa ma Galuega Faatino e Faia i Luga o Aofaiga o Tau 1992/1993 (e pei ona faasinomia mulimuli ane iinei o le Tulafono atu).

(2) O lenei Tulafono e tataua ona amata faamamaluina i le aso o le a tuuina i ai le faamaoniga a le Ao o le Malo.

2. Oloa Tuuina atu e tuusaunoina mai i lafoga- Fuai-upu 15 o le Tulafono Autu ua teuteuina i le faaofiina i ai o parakalafa (c) e oo i le (f) e pei ona faamatalaina i lalo ina ua tuanai le parakalafa (b) e faapea:-

"(c) Le tuuina atu o le eletise e tusa ai ma le Tulafono o le Faalapotopotoga o Malosiaga faa-Eletise 1980.

(d) Le tuuina atu o le suavai e tusa ai ma le Tulafono o le Pulega o Vai Paipa 1993/1994.

(e) Le totogi ua faaeina atu mo le faimalaga ese atu mai i Samoa i Sisifo e tusa ai ma le Tulafono o Vaalele Sivili 1963.

(f) Le feaveaia o pasese e vaa i totonu o Samoa i Sisifo."