



SAMOA

**SOUTH PACIFIC GAMES (TAXATION INCENTIVES)
ACT 2007**

Arrangement of Provisions

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|--|--|
| 1. Short title and commencement | 5. Special tax incentive |
| 2. Interpretation | 6. Decisions as to special tax exemption |
| 3. Act to prevail over other taxation laws | 7. Regulations |
| 4. South Pacific Games Taxation Incentives Committee | |

**SOUTH PACIFIC GAMES
(TAXATION INCENTIVES) ACT 2007**

2007

No. 14

AN ACT to make provision in relation to special tax incentives for official sponsors of the South Pacific Games.

[Assent and commencement date: 16 February 2007]

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 South Pacific Games (Taxation Incentives) Act 2007.

(2) This Act comes into effect on the date it is assented to 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. Interpretation – In this Act, unless the context otherwise requires:

- “Authority” means the South Pacific Games Authority constituted under the South Pacific Games Act 2007;
- “Committee” means the South Pacific Games Taxation Incentives Committee established under section 4;
- “official sponsor” means a person or company which has been given the status of an official sponsor of the South Pacific Games under section 26 of the South Pacific Games Authority Act 2007;
- “South Pacific Games” means the South Pacific Games to be held at Apia in 2007;
- “special tax incentive” means a tax incentive granted by the Committee under this Act;
- “taxation laws” means the Income Tax Act 2012, the Tax Administration Act 2012, the Value Added Goods and Services Tax Act 2015 and the Excise Tax (Domestic Administration) Act 1984 and the Excise Tax (Import Administration) Act 1984;

3. Act to prevail over other taxation laws – (1) Subject to subsection (2); the provisions of this Act apply notwithstanding that they are inconsistent with any provision of a taxation law.

(2) This Act may only be applied for the benefit of persons who:

- (a) are official sponsors of the South Pacific Games; and
- (b) have entered into a sponsorship agreement with the Authority under the South Pacific Games Act 2007, or who are proposing to make such an agreement; and
- (c) make application to the Committee for tax incentives prior to the commencement of the South Pacific Games; and
- (d) have been granted taxation incentives in accordance with this Act prior to the closing ceremony of the South Pacific Games.

(3) This Act does not affect the entitlement of a taxpayer to a deduction under the Income Tax Act 2012 by way of special exemption from the taxpayer’s residual assessable income at the rate of 200% of the amount of any cash given by way of gift made by the taxpayer to the Authority.

4. South Pacific Games Taxation Incentives Committee

– (1) A committee to be known as the South Pacific Games Taxation Incentives Committee is established and comprise:

- (a) the Minister for Finance, as Chairperson;
- (b) the Minister for Revenue; and
- (c) the Chairperson of the Authority.

(2) Before making a determination of any matter under this Act the Committee shall receive and consider a report from the Chief Executive Officer of the Ministry of Finance and the Chief Executive Officer of the Ministry of Revenue in relation to all financial implications of a proposed determination, including matters relating to:

- (a) the actual effect on the revenues of Government arising from the grant of any special tax incentive or the reduction of an official sponsor's tax liability under this Act; and
- (b) a cost or benefit analysis of the proposed special tax incentive as a comparison of the net value of the sponsorship in relation to the loss of government revenues of the special tax incentive; and
- (c) any other relevant matter relating to the finances and revenues of government in relation to an application, or generally arising as a result of the special tax incentives given under this Act; and
- (d) such other matters as may be prescribed.

(3) All decisions of the Committee must be approved by a majority of its members, and in all other respects the Committee shall determine the procedures of the Committee.

(4) The Ministry of Finance shall provide an Executive Secretary to the Committee who shall record all the business and determinations of the Committee.

5. Special tax incentive – (1) An official sponsor may apply

to the Committee for a special tax incentive to be determined by the Committee.

(2) Subject to section 6(1)(d) a special tax incentive may be used by an official sponsor to offset a tax or duty liability of the official sponsor under:

- (a) the Income Tax Act 2012;

- (b) the Value Added Goods and Services Tax Act 2015;
or
- (c) the Excise Tax (Domestic Administration) Act 1984.

6. Decisions as to special tax exemption – (1) Subject to subsections (2) and (3), the Committee shall:

- (a) consider applications from official sponsors for special tax exemption; and
- (b) determine the value of sponsorship provided by the official sponsor; and
- (c) determine whether any special tax exemption is to be granted and the value of that special tax exemption; and
- (d) determine how any special tax exemption is to be applied to offset a tax or duty liability of the official sponsor; and
- (e) determine the period over which the special tax exemption is to be spread.

(2) The maximum amount of any special tax incentive that may be granted to an official sponsor is an amount equal to the tax benefit of a deduction from the sponsor's residual assessable income under the Income Tax Act 2012 at the rate of 200% of the value of any sponsorship provided by the official sponsor.

(3) The value of any sponsorship provided by an official sponsor shall not include any cash given by way of gift to the Authority and in respect of which a deduction has been allowed under the Income Tax Act 2012.

7. Regulations – (1) The Head of State acting on the advice of Cabinet may make regulations prescribing matters:

- (a) required or permitted by this Act to be prescribed; or
- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

(2) Without limiting subsection (1), regulations may be made for the purposes of:

- (a) prescribing the manner and form of application for a special tax exemption;
- (b) prescribing requirements for consultation and negotiation in respect of an application for special tax exemption;

- (c) the method of valuation of sponsorship provided by an official sponsor.

REVISION NOTES 2008 – 2019

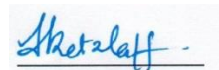
This is the official version of this Act as at 31 December 2019.

This Act has been revised by the Legislative Drafting Division from 2008 – 2019 respectively under the authority of the Attorney General given under the *Revision and Publication of Laws Act 2008*.

The following general revisions have been made:

- (a) Amendments have been made to conform to modern drafting styles and to use modern language as applied in the laws of Samoa.
- (b) Amendments have been made to up-date references to offices, officers and statutes.
- (c) Insertion of the commencement date
- (d) Other minor editing has been done in accordance with the lawful powers of the Attorney General.
 - (i) “Every” and “any” changed to “a”
 - (ii) “shall be” changed to “is” and “shall be deemed” changed to “is taken”
 - (iii) “shall have” changed to “has”
 - (iv) “shall be guilty” changed to “commits”
 - (v) “notwithstanding” changed to “despite”
 - (vi) “pursuant to” changed to “under”
 - (vii) “it shall be lawful” changed to “may”
 - (viii) “it shall be the duty” changed to “shall”
 - (ix) Numbers in words changed to figures
 - (x) “hereby” and “from time to time” (or “at any time” or “at all times”) removed
 - (xi) “under the hand of” changed to “signed by”
 - (xii) Reference to “Income Tax Act 1974” and the “Income Tax Administration Act 1974” now refer to the 2012 Acts.

There were no amendments made to this Act since the publication of the *Consolidated and Revised Statutes of Samoa 2007*.



Lemalu Hermann P. Retzlaff
Attorney General of Samoa

*This Act is administered by
the Ministry of Finance.*

