

Examined and Certified *Galana*

1
Clerk of the Legislative Assembly

INTERNATIONAL COMPANIES AMENDMENT ACT 1991 this *26th* day of

July 1991.

Tanumafili

OF STATE

1991 *Goods and Services Amendment Act 1991* No. 9



Western Samoa

Arrangement of Provisions

- | | |
|---------------------------------|---------------------------------|
| Title | 2. Interpretation |
| 1. Short title and commencement | 3. Amendments to First Schedule |

1991, No. 9

AN ACT to amend the Goods and Services Tax Act 1986
[23 July 1991]

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 Goods and Services Amendment Act 1991 and shall be read together with and deemed part of the Goods and Services Tax Act 1986 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 1st day of July 1991.

2. Interpretation—Section 2 of the principal Act is amended by adding the following definition —

“Visitor support facility” means any business which is or has been accepted as a visitor support facility for the purposes of the Enterprises Incentives Act 1984”.

3. Amendments to First Schedule—The First Schedule to the principal Act is amended by adding the following item:

“7. The provisions of any tangible thing or service by every person in connection with the practising of or engaging in any of the following professions or businesses and (except as otherwise herein provided) whether or not such person is professionally or otherwise qualified so to do:

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- (a) Accountancy in any of its forms:
- (b) Architecture and the provision of Architectural drafting services:
- (c) Auditing:
- (d) Consulting Engineering:
- (e) Dinsity including dental surgery practiced by a Registered Dental Practitioner:
- (f) Insurance (including the provision of brokeage services) in any of its forms excepting the provision of personal life assurance or superannuation:
- (g) Law in any of its forms:
- (h) Medicine including surgery practised by a Registered Medical Practitioner:
- (i) Pharmacy or Chemist including the provision of pharmaceutical goods provided by a Pharmacist registered under the Pharmacy Act 1976, in respect of the sale of any drug or medicine which is subject to a specific control, or which may only be supplied on production of a prescription, in accordance with any of the following Acts or regulations made pursuant thereto:-
 - (i) the Food and Drugs Act 1967:
 - (ii) the Narcotics Act 1967;
 - (iii) the Poisons Act 1968:
- (j) Surveying:
- (k) Valuations services including the provision of valuations of real and personal property:
- (l) Provision of any service at any hotel, motel, guest house, restaurant, or by any visitor support facility including and without limiting the generality of the foregoing the supply of accomodations, beverages, meals, refreshments, and hire or rental services where the provider or his predecessor has been granted and obtained incetives under the Enterprises Incentives Act 1984 and the services provided by such provider are not included in item 5 or item 6 of this Schedule.’

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INTERNATIONAL COMPANIES AMENDMENT ACT 1991 this *26th* day of

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Tanumafili

OF STATE

1991

*Tulafono o Teuteuga o le Tulafono o
Lafoga o oloa ma galuega faatino 1991*

Nu. 9



Samoa i Sisifo

Faatulagaina o Aiaiga

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| Igoa
1. Igoa Puupuu ma le Amataga | 2. Faamatalaina o uiga o upu
3. Teuteuga i le Faamatalaga muamua |
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1991, Nu. 9

O LE TULAFONO e teuteu ai le Tulafono o Lafoga o Oloa ma Galuega Faatino 1986 [23 Iulai 1991]

UA FAIA e le Fono Aoao Faitulafono o samoa i Sisifo i totonu o le Palemene ua potopoto e faapea:-

1. Igoa Puupuu ma le Amataga—(1) E matai ona taua lenei Tulafono o le Tulafono o Lafoga o Oloa ma Galuega Faatino 1991 ma e tatau ona faitauina faatasi ma avea o se vaega o le Tulafono o Lafoga o Oloa ma Galuega Faatino 1986 (e pei ona faasinomia mulimuli ane iinei o le Tulafono autu).

(2) E tatau ona faamamaluina lenei Tulafono i le aso 1 o Iulai 1991.

2. Faamatalaina o uiga o upu—O le Fuaiupu 2 o le Tulafono autu ua teuteuina i le faaopoopoina i ai o le faamatalaga e faapea —

“Nofoaga Lagolago i Tagata Asiasi mai” o lona uiga so o se pisinisi o lo o faia po o ua taliaina e avea o se nofoaga lagolago i tagata asiasi mai mo faamoemoega o le Tulafono o Auala Faatosina mo Galuega Tau Atiina Ae 1984”.

“Nofoaga lagolago i Tagata Asiasi Mai” o lona uiga o so o se pisinisi o lo o faia po o ua taliaina e avea o se nofoaga lagolago i tagata asiasi mai mo faamoemoega o le Tulafono o Auala Faatosina mo Galuega Tau Atiina Ae 1984”.

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3. Teuteuga i le Faamatalaga Muamua—O le Faamatalaga Muamua i le Tulafono atu ua teuteuina i le faaopoopoina i ai o mea taitasi e faapea:

“7. O le tuuina atu o so o se mea fai-tino po o se galuega ua faia e ni tagata taitoatasi uma e tusa ai ma le faatinoina po o le auai i so o se matata tau poto faapitoa e pei ona ta’ua i lalo po o ni pisinisi ma (vagana ai e ese mai ai na i lo aiaiga e pei ona taua i totonu iinei) e tusa lava pe o sea tagata e i ai se poto faapitoa po o le leai foi e agavaa ai o ia na te faia sea pisinisi:

- (a) Tausi Tusi i so o se ituaiga matata e faasino i ai;
- (b) Tusi ata ma le faia o galuega tau i le tusiina o ata o fale ma galuega fuafuaina;
- (c) Galuega tau Suetusi;
- (d) Galuega tau Inisinia Faufautua;
- (e) Galuega tau Fomai Nifo e aofia ai tipiga o nifo e faia e se Fomai Fainifo ua Faamauina aloaia;
- (f) Inisiua (e aofia ai le faia o galuega tau le faia o inisiua e avea ai o ia ma se sui Kamupani Fai Inisiua);
- (g) Galiega Faa-Loia i so o se ituaiga e faasino i ai;
- (h) Fomai e aofia ai tipiga e faatinoina e se Fomai Pasi ua Faamauina e mafai ai e ia ona faatinoina lea tomai faapitoa;
- (i) Talavai po o se Tagata ua i ai lona poto faapitoa i mea tai vailaau e aofia le tuuina atu o oloa faafomai e se Tagata Poto Faapitoa ua Faamauina e tusa ai ma le Tulafono o Fale Talavai 1976, e tusa ai ma le faatau atu o so o se vailaau faasaina po o se vailaau faafomai e noatia i luga o ni puipuiga faapitoa, po o e faatoa mafai i le tuuina atu o se pepa faatonuina mai i se Fomai, e tusa ai ma so o se Tulafono ppo o tulafono faatonutonu ua faia faasino i tulafono ia taua:
 - (i) Tulafono o Meaai ma Fualaa Faasaina 1976;
 - (ii) Tulafono o Nakoti 1967;
 - (ii) Tulafono o Vailaau Oona 1968;

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- (j) Fuaina o fanua:
- (k) Galuega tau le Fuafuaina o Tau e aofia ai le tuuina atu o fuafuaga e tusa ai ma tau o mea totino moni ma mea totino tau le tagata lava ia:
- (l) Faia o so o se galuega i so o se faletalimalo, faletalimalo laiti, fale mo malo, fale-aiga e so o se nofoaga lagolago i tagata asiiasi mai e aofia ai ma e aunoa ma le faatapulaaina o le tulaga lautele o mea e pei ona uluai taua le avea ma nofoaga mo le faaapiina, pia ma mea inu faapena, meaaai, meaaai mama, ma le lisiina po o le faia o galuega mo ni totogi faa-lisi e faapea o le e tuuina atu po o se tagata ua ia sui tulaga ai na tuuina atu i ai le faatagana ma na mauaina ni faamanuiaga e tusa ai ma le Tulafono o Auala Faatosina mo Galuega Tau Atiina Ae 1984 ma o galuega e pei ona sa tuuina atu e sea tagata e le o aofia i totonu o mea taitasi 5 po o mea taitasi 6 o lo o i totonu o lenei Faamatalaga."

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