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ORDER

1. **Title and commencement**—This Order may be cited as the Enterprises Incentives (Eligible Enterprises) Order 1977, and shall come into force on the day it is made.
2. *This regulation added item 7 to the Schedule to the Enterprises Incentives Act 1965.*

MALIETOA TANUMAFILI II
 Head of State

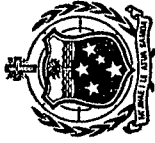
ESTATE AND GIFT DUTIES

INDEX

See the Estate and Gift Duties Act 1978 (1978, No. 20), which is to be brought into force on a date to be appointed (s. 2).

See also the following enactments:

- Development Bank Act 1974, s. 30 (exemption from duty).
- Electric Power Corporation Act 1972, s. 20 (exemption from taxation).
- Financial Powers Act 1964, s. 16 (death duty stock).
- Industrial Free Zone Act 1974, s. 24 (exemption from duty).
- International Finance Agreements Act 1971 (exemption from duty of operations and personnel of International Bank for Reconstruction and Development, International Finance Corporation, and International Monetary Fund).
- National Cultural Centre Trust Act 1978, s. 25 (2) (exemption of gifts from gift duty and from dutiable estate).
- Potlatch Act 1967, s. 11 (c) (exemption from duty of Corporation and expatriate employees).
- Special Projects Development Corporation Act 1972, s. 20 (exemption from duty).
- World Bank Loans Act 1974, s. 2 (exemption from duty).



Western Samoa

Analysis

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PART V

GIFT DUTY

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- 59. Disposition of property by controlled company

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- 60. Date of valuation of gift
- 61. Valuation of property and contingent interests

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

PART I

PRELIMINARY

- 1. **Short title**—This Act may be cited as the Estate and Gift Duties Act 1978.
- 2. **Commencement**—This Act shall come into force on a date to be appointed by the Head of State, acting on the advice of Cabinet, by Order.

- 3. **Interpretation**—(1) In this Act, unless the context otherwise requires, —

“Administration” means any probate, letters of administration, rule or order of any Court, or any other document whereby any person becomes entitled at law to administer the estate of a deceased person or any part of his estate; and includes all probates or letters of administration granted out of Western Samoa and all exemptions thereof if those probates, letters of administration or exemptions have been revealed in Western Samoa under the Administration Act 1975*.

“Administrator” means any person to whom administration has been granted, or who is entitled in consequence of any other administration to administer the estate of a deceased person or any part of his estate:

“Allowable debts” mean the debts described in section 16:

“Debenture” includes debenture stock, bonds, convertible notes, and any other securities of a company, whether constituting a charge on the assets of the company or not:

“Debt” includes any pecuniary liability, charge, or encumbrance:

AN ACT to provide for the payment of duties on the estates of deceased persons and on property disposed of by way of gift.
[22 August 1978]

ment or arrangement by the partner which in any way restrict the value of that share or interest, except to the extent that the Commissioner is satisfied that those provisions are reasonable having regard to all relevant matters, including, but without limiting the generality of the relevant matters to which the Commissioner shall have regard,

- (a) The contribution to the partnership made by the respective partners by way of services, management, capital, or otherwise;
- (b) The benefits received from the partnership by the respective partners.

22. Valuation of interests for life or other periods, or expectant on death or other events—For estate duty purposes the present value of any annuity or other interest for the life of any person or for any other period, or the present value of any interest expectant on the death of any person or on any other event, shall be determined by reference to the tables contained in the Second Schedule to this Act:

Provided that the expectation of life of any person who is suffering from a serious illness likely to shorten the duration of life of such person shall be ascertained by the Commissioner in such manner as he thinks fit.

23. Valuation of contingent interests—(1) For estate duty purposes every contingency affecting the interest of the deceased in, or the value of, any property included in his dutiable estate shall be deemed to have determined in the manner in which, in the opinion of the Commissioner, it probably will determine, and the interest shall be valued accordingly.

(2) If, in the actual event at any time thereafter the contingency determines in a manner different from that so assumed, the interest shall thereupon be revalued on the basis of the actual event and as at the date of death of the deceased, and subsection (3) of section 43 of this Act shall apply accordingly.

DIVISION 5 — VALUATION OF SUCCESSIONS

24. Date of valuation of succession—Every succession shall be valued as at the date of death of the deceased:

Provided that where the succession is to property included in the dutiable estate under section 10 or section 11 of this Act, the value shall be determined as at the date of the gift.

25. Valuation of successions—(1) In valuing any succession, no deduction shall be allowed in respect of the expenses of the administration of the estate, or in respect of commission or other remuneration payable to an administrator, or in respect of the amount of estate duty, penalty on estate duty, or interest on estate duty payable under this Act.
(2) The value of any succession shall be taken in complete *tata*.

26. Valuation of successions to contingent interests—In valuing any succession, section 23 of this Act shall, with all necessary modifications, apply with respect to every contingency affecting the succession in the same manner as it applies with respect to contingencies affecting the interest of the deceased in, or the value of any property forming part of his dutiable estate.

27. Valuation of successions to property subject to encumbrances—In valuing any succession, no deduction shall be allowed in respect of any mortgage, charge, encumbrance or liability affecting or incident to the property comprised in the succession, if and so far as the successor is entitled as against any other person or property to any available right of contribution or indemnity in respect of that mortgage, charge, encumbrance, or liability.

PART III

EXEMPTIONS AND RELIEFS FROM ESTATE DUTY

DIVISION 1—EXEMPTIONS

28. Customary property—In accordance with the estate duty scheme the dutiable estate of the deceased does not in-

clude any property, the rights in respect of which, in accordance with Samoan custom and usage, cease at the death of the deceased.

29. Exemption for property included under section 15 of the Wills Act 1975—The dutiable estate of the deceased shall not include any property to which, on a subsequent death, he becomes entitled pursuant to section 15 of the Wills Act 1975*.

30. Exemption for certain property comprised in a disposition of property made by the deceased—(1) Where any consideration in money or money's worth paid before or owing at the date of death of the deceased, either to the deceased for his own use and benefit or to any other person in satisfaction of a debt incurred by the deceased for full consideration in money or money's worth wholly for his own use and benefit, the property comprised in the disposition of property shall not be included in the dutiable estate of the deceased under section 12 of this Act to the extent of—

- (a) The amount of any such consideration so paid together with interest at the rate of 5 cent per annum on so much thereof and for such period as, in the opinion of the Commissioner, is in all the circumstances reasonable; and
- (b) An amount equal to the value as at the date of death of the deceased of any such consideration so owing.

(2) Notwithstanding the provisions of subsection (1) of this section, no such exemption shall be made in respect of any consideration by way of a benefit to the deceased for the term of his life or of the life of any other person, or for any period determined by reference to the death of the deceased or of any other person, except to the extent to which the total amount paid in respect of that benefit for the period from the date of the disposition of property until the date of death of the deceased exceeds such amount as, in the opinion of the Commissioner, is in all the circumstances, equal to a reasonable return from the property for that period.

*1975, No. 12

(3) Subject to subsection (2) of section 12 of this Act, where after the date of any disposition of property made by the deceased improvements are made otherwise than by or at the expense of the deceased to any land comprised in the disposition of property, the improvements shall not be included in the dutiable estate of the deceased under that section.

31. Exemption in respect of land—Where land is included in the dutiable estate of the deceased under this Act the total value of that land as ascertained under section 19 of this Act shall be reduced by 50,000 tala or the value so ascertained whichever is the less

32. Exemption for pensions payable under superannuation schemes—(1) Where a pension is payable is granted out of or under a superannuation scheme to the widow of the deceased for the rest or her life or during her widowhood, that pension shall not be included in the dutiable estate of the deceased unless, its amount exceeds 1,000 tala a year in which case it shall not be included to the extent of 1,000 tala a year.

granted to the widow, the amount exempted in respect of each pension shall, where necessary, be reduced proportionately so that the total amount exempted in respect of all the pensions does not exceed 1,000 tala a year

(2) Where a pension is payable or granted out of or under a superannuation scheme to or for the benefit of an infant child of the deceased, that pension shall not be included in the dutiable estate of the deceased to the extent that it is payable for the period until that child attains the age of 21 years.

DIVISION 2—RELIEFS

33. Relief for succession of wife—There shall in respect of the succession of the wife of the deceased in his dutiable estate, be deducted from the estate duty otherwise payable an amount calculated in accordance with the following formula:

$$a \frac{X}{b} c$$

PART VI

EXEMPTIONS AND RELIEFS FROM GIFT DUTY

Division 1 — Exemptions

63. Exemptions—The following classes of disposition of property, to the extent that they are gifts, shall be exempt from gift duty —

- (a) Any gift creating a charitable trust, or establishing any society or institution exclusively for charitable purposes, or any gift in aid of any such trust, society or institution;
- (b) Any gift which together with all other gifts made by the same donor to the same donee in the same calendar year, does not exceed 200 tālā in value and is made in good faith as part of the normal expenditure of the donor;
- (c) Any gift made for the maintenance of the wife, husband or any relative of the donor or for or towards the education of any such relative and which the Commissioner is satisfied is not excessive in amount having regard to the legal or moral obligation of the donor to provide that maintenance or means of education;
- (d) An election, by a member of or a participant in any superannuation scheme, to accept from the superannuation scheme, a reduced detirement allowance or pension in consideration of the payment after his death of a pension from the superannuation scheme to his widow or other dependant;
- (e) Contributions to a superannuation scheme by an employer in respect of his employees or any class or classes of his employees;
- (f) Payments made by an employer to an employee in consequence of the retirement of that employee from the service of the employer, and any gratuity or bonus paid by an employer to an employee the continuance of the employment in recognition of special or faithful services rendered, if —

(i) The employer is a body corporate other than an incorporated company; or

(ii) The employer is an incorporated company and the Commissioner is satisfied that more than 50 per cent of the nominal value of the allotted shares in the employer company, or in a company which controls the voting power of the employer company, is held for the benefit of a person or persons other than the employee, the spouse of the employee and relatives of the employee of or within the second degree of relationship; or

(iii) The employer is an unincorporated firm or an individual, and the Commissioner is satisfied that the employee is not a relative of or within the second degree of relationship or a spouse of the employer or any of the employers:

(g) Payments made by an employer to the widow of a deceased employee or to any infant child of that employee, if —

(i) The employer is a body corporate other than an incorporated company; or

(ii) The employer is an incorporated company and the Commissioner is satisfied that more than 50 per cent of the nominal value of the allotted shares in the employer company, or in a company which controls the voting power of the employer company, is held for the benefit of a person or persons other than the widow and the relatives of or within the second degree of relationship of the widow or of her deceased husband; or

(iii) The employer is an unincorporated firm or an individual and the Commissioner is satisfied that the widow is not, and her deceased husband was not, a relative of or within the second degree of relationship of the employer or any of the employers:

(h) Any gift to any public institution or class of public institution approved for the time being for this purpose by Cabinet

- (d) The Estate and Gift Duties Amendment Act 1959 (1959, No. 43);
- (e) The Estate and Gift Duties Amendment Act 1960 (1960, No. 43);
- (f) The Estate and Gift Duties Amendment Act 1961 (1961, No. 28).

(2) The provisions hereby repealed, so far as they relate to estate duty, shall continue to apply to the estates of all persons who have died before the commencement of this Act, and so far as they relate to gift duty shall continue to apply to all gifts made before the commencement of this Act.

(3) Section 10 of this Act shall not apply on the death of the donor to any gift made before the commencement of this Act to the extent that the property comprised in the gifts was real property, leaseholds, or other chattel interests in land in each case situated outside Western Samoa.

(4) Notwithstanding the provisions of paragraph (a) of subsection (1) of section 37 of this Act, where—

(a) The gift in respect of which the gift duty was paid was made before the commencement of this Act; and

(b) The property comprised in the gift is included the dutible estate of the deceased under section 10 of this Act, the gift duty refunded under that paragraph shall not be included the dutible estate of the donor.

SCHEDULES

FIRST SCHEDULE

Scale of Rates of Estate Duty

Section 5:

Final Balance of Estate		Note: "Excess" means excess of the final balance in complete tāla		Rate
Not Exceeding \$30,000	Not Exceeding	Nil		
\$ 30,000 —	\$ 32,000			3% of excess over \$ 30,000
\$ 32,000 —	\$ 34,000	\$ 60 plus		4% of excess over \$ 32,000
\$ 34,000 —	\$ 36,000	\$ 140 plus		5% of excess over \$ 34,000
\$ 36,000 —	\$ 38,000	\$ 240 plus		6% of excess over \$ 36,000
\$ 38,000 —	\$ 40,000	\$ 360 plus		7% of excess over \$ 38,000
\$ 40,000 —	\$ 42,000	\$ 500 plus		8% of excess over \$ 40,000
\$ 42,000 —	\$ 44,000	\$ 660 plus		9% of excess over \$ 42,000
\$ 44,000 —	\$ 46,000	\$ 840 plus		10% of excess over \$ 44,000
\$ 46,000 —	\$ 48,000	\$ 1,040 plus		11% of excess over \$ 46,000
\$ 48,000 —	\$ 50,000	\$ 1,260 plus		12% of excess over \$ 48,000
\$ 50,000 —	\$ 52,000	\$ 1,500 plus		13% of excess over \$ 50,000
\$ 52,000 —	\$ 54,000	\$ 1,760 plus		14% of excess over \$ 52,000
\$ 54,000 —	\$ 56,000	\$ 2,040 plus		15% of excess over \$ 54,000
\$ 56,000 —	\$ 58,000	\$ 2,340 plus		16% of excess over \$ 56,000
\$ 58,000 —	\$ 60,000	\$ 2,660 plus		17% of excess over \$ 58,000
\$ 60,000 —	\$ 62,000	\$ 3,000 plus		18% of excess over \$ 60,000
\$ 62,000 —	\$ 64,000	\$ 3,360 plus		19% of excess over \$ 62,000
\$ 64,000 —	\$ 66,000	\$ 3,740 plus		20% of excess over \$ 64,000
\$ 66,000 —	\$ 68,000	\$ 4,140 plus		21% of excess over \$ 66,000
\$ 68,000 —	\$ 70,000	\$ 4,560 plus		22% of excess over \$ 68,000
\$ 70,000 —	\$ 80,000	\$ 5,000 plus		23% of excess over \$ 70,000
\$ 80,000 —	\$ 90,000	\$ 7,300 plus		24% of excess over \$ 80,000
\$ 90,000 —	\$ 100,000	\$ 9,700 plus		25% of excess over \$ 90,000
\$ 100,000 —	\$ 110,000	\$ 12,200 plus		26% of excess over \$ 100,000
\$ 110,000 —	\$ 120,000	\$ 14,800 plus		27% of excess over \$ 110,000
\$ 120,000 —	\$ 130,000	\$ 17,500 plus		28% of excess over \$ 120,000
\$ 130,000 —	\$ 140,000	\$ 20,300 plus		29% of excess over \$ 130,000
\$ 140,000 —	\$ 150,000	\$ 23,200 plus		30% of excess over \$ 140,000
Exceeding \$ 150,000	\$ 26,200 plus			31% of excess over \$ 150,000

Years	Expectation of Life of Male	Value of \$1 per annum for Life	Present Value of \$1 Payable on Death
11	59.63	18.90948	.05453
12	58.66	18.85664	.05717
13	57.69	18.80124	.05994
14	56.74	18.74441	.06278
15	55.79	18.68488	.06576
16	54.86	18.62391	.06880
17	53.92	18.55941	.07203
18	53.00	18.49340	.07533
19	52.07	18.42335	.07883
20	51.15	18.35084	.08246
21	50.23	18.27503	.08625
22	49.32	18.19663	.09017
23	48.40	18.11378	.09431
24	47.48	18.02716	.09864
25	46.56	17.93660	.10317
26	45.63	17.84085	.10796
27	44.70	17.74068	.11297
28	43.76	17.63473	.11826
29	42.83	17.52505	.12375
30	41.89	17.40904	.12955

SECOND SCHEDULE

Section 22

TABLE A

Present Value of Annuity or Other Interest for Life of Male or Expectant on Death of Male

Years of Age	Expectation of Life of Male	Value of \$1 per annum for Life	Value of \$1 Payable on Death	Years of Age	Expectation of Life of Male	Present Value of \$1 Per annum for Life	Present Value of \$1 Payable on Death
0	68.29	19.28531	.03573	51	23.00	13.48857	.32557
1	69.03	19.31080	.03446	52	22.18	13.22161	.33892
2	68.17	19.11817	.03594	53	21.38	12.95106	.35245
3	67.27	19.24885	.03756	54	20.59	12.67339	.36630
4	66.33	19.21357	.03630	55	19.82	12.39437	.38028
5	65.36	19.17665	.04117	56	19.06	12.10712	.39466
6	64.44	19.13758	.04312	57	18.31	11.81222	.40946
7	62.48	19.06022	.04519	58	17.57	11.52333	.42473
8	62.53	19.05034	.04374	59	16.81	11.22607	.43870
9	61.56	19.00047	.04663	60	16.06	10.92601	.45357
10	60.00	18.88566	.05021				

Estate and Gift Duties

1978, No. 20

Age	Years of Life, of	Expectation of Life, of	Present Value of \$1 Per Annum for Life	Present Value of \$1 Payable on Death
0	72.43	19.41600	.02920	19.41600
1	72.90	19.42934	.02974	19.40531
2	72.05	19.40531	.02974	19.37756
3	71.12	19.37756	.03112	19.34831
4	70.18	19.34831	.03258	19.31737
5	69.23	19.31737	.03413	19.28427
6	68.26	19.28427	.03579	19.24994
7	67.30	19.24994	.03750	19.21357
8	66.33	19.21357	.03932	19.17505
9	65.35	19.17505	.04125	19.13464
10	64.37	19.13464	.04327	19.09226
11	63.39	19.09226	.04539	19.04761
12	62.41	19.04761	.04761	19.00067
13	61.42	19.00067	.04997	18.95172
14	60.44	18.95172	.05241	18.90092
15	59.47	18.90092	.05495	18.84765
16	58.50	18.84765	.05762	18.79180
17	57.53	18.79180	.06041	18.73325
18	56.56	18.73325	.06334	18.67252
19	55.60	18.67252	.06637	18.60887
20	54.54	18.60887	.06956	18.54211
21	53.57	18.54211	.07289	18.47336
22	52.60	18.47336	.07636	18.40261
23	51.63	18.40261	.07997	18.33086
24	50.66	18.33086	.08372	18.25811
25	49.69	18.25811	.08761	18.18436
26	48.72	18.18436	.09164	18.10961
27	47.75	18.10961	.09581	18.03386
28	46.78	18.03386	.10012	17.95711
29	45.81	17.95711	.10457	17.87936
30	44.84	17.87936	.10916	17.80061
31	43.87	17.80061	.11389	17.72086
32	42.90	17.72086	.11876	17.64011
33	41.93	17.64011	.12377	17.55836
34	40.96	17.55836	.12892	17.47561
35	40.03	17.47561	.13421	17.39186
36	39.10	17.39186	.13964	17.30711
37	38.17	17.30711	.14521	17.22136
38	37.24	17.22136	.15092	17.13461
39	36.31	17.13461	.15677	17.04686
40	35.38	17.04686	.16276	16.95811
41	34.45	16.95811	.16889	16.86836
42	33.52	16.86836	.17516	16.77761
43	32.59	16.77761	.18157	16.68586
44	31.66	16.68586	.18812	16.59311
45	30.73	16.59311	.19481	16.49936
46	29.80	16.49936	.20164	16.40461
47	28.87	16.40461	.20861	16.30886
48	27.94	16.30886	.21572	16.21211
49	27.01	16.21211	.22297	16.11436
50	26.08	16.11436	.23036	16.01561
51	25.15	16.01561	.23789	15.91586
52	24.22	15.91586	.24556	15.81511
53	23.29	15.81511	.25337	15.71336
54	22.36	15.71336	.26132	15.61061
55	21.43	15.61061	.26941	15.50686
56	20.50	15.50686	.27764	15.40211
57	19.57	15.40211	.28601	15.29636
58	18.64	15.29636	.29452	15.18961
59	17.71	15.18961	.30317	15.08186
60	16.78	15.08186	.31196	14.97311
61	15.85	14.97311	.32089	14.86336
62	14.92	14.86336	.32996	14.75261
63	14.00	14.75261	.33917	14.64086
64	13.07	14.64086	.34852	14.52811
65	12.14	14.52811	.35801	14.41436
66	11.21	14.41436	.36764	14.30061
67	10.28	14.30061	.37741	14.18586
68	9.35	14.18586	.38732	14.07011
69	8.42	14.07011	.39737	13.95336
70	7.49	13.95336	.40756	13.83561

1978, No. 20

Estate and Gift Duties

TABLE B
Present Value of Annuity or Other Interest for Life of Female or Expectant on Death of Female

Age	Years of Life, of	Expectation of Life, of	Present Value of \$1 Per Annum for Life	Present Value of \$1 Payable on Death
31	40.96	17.28896	.13555	17.28896
32	40.03	17.16314	.14184	17.16314
33	39.10	17.03125	.14844	17.03125
34	38.17	16.89325	.15534	16.89325
35	37.24	16.74887	.16256	16.74887
36	36.32	16.59947	.17003	16.59947
37	35.40	16.44326	.17784	16.44326
38	34.48	16.27992	.18600	16.27992
39	33.57	16.11105	.19445	16.11105
40	32.65	15.93259	.20337	15.93259
41	31.74	15.74811	.21259	15.74811
42	30.83	15.55353	.22223	15.55353
43	29.92	15.35394	.23230	15.35394
44	29.02	15.14570	.24271	15.14570
45	28.13	14.92971	.25351	14.92971
46	27.25	14.70681	.26466	14.70681
47	26.38	14.47697	.27615	14.47697
48	25.52	14.24019	.28799	14.24019
49	24.67	13.99650	.30018	13.99650
50	23.83	13.74593	.31270	13.74593
51	22.99	13.48936	.32556	13.48936
52	22.16	13.22679	.33877	13.22679
53	21.33	12.95822	.35233	12.95822
54	20.50	12.68365	.36624	12.68365
55	19.67	12.40308	.38050	12.40308
56	18.84	12.11651	.39511	12.11651
57	18.01	11.82394	.41007	11.82394
58	17.18	11.52537	.42538	11.52537
59	16.35	11.22080	.44104	11.22080
60	15.52	10.91023	.45705	10.91023
61	14.69	10.59366	.47341	10.59366
62	13.86	10.27109	.49012	10.27109
63	13.03	9.94252	.50718	9.94252
64	12.20	9.60795	.52459	9.60795
65	11.37	9.26738	.54235	9.26738
66	10.54	8.92081	.56046	8.92081
67	9.71	8.56824	.57892	8.56824
68	8.88	8.20967	.59773	8.20967
69	8.05	7.84510	.61689	7.84510
70	7.22	7.47453	.63640	7.47453

1978, No. 20

Estate and Gift Duties

Age	Years of Life, of	Expectation of Life, of	Present Value of \$1 Per Annum for Life	Present Value of \$1 Payable on Death
31	40.96	17.28896	.13555	17.28896
32	40.03	17.16314	.14184	17.16314
33	39.10	17.03125	.14844	17.03125
34	38.17	16.89325	.15534	16.89325
35	37.24	16.74887	.16256	16.74887
36	36.32	16.59947	.17003	16.59947
37	35.40	16.44326	.17784	16.44326
38	34.48	16.27992	.18600	16.27992
39	33.57	16.11105	.19445	16.11105
40	32.65	15.93259	.20337	15.93259
41	31.74	15.74811	.21259	15.74811
42	30.83	15.55353	.22223	15.55353
43	29.92	15.35394	.23230	15.35394
44	29.02	15.14570	.24271	15.14570
45	28.13	14.92971	.25351	14.92971
46	27.25	14.70681	.26466	14.70681
47	26.38	14.47697	.27615	14.47697
48	25.52	14.24019	.28799	14.24019
49	24.67	13.99650	.30018	13.99650
50	23.83	13.74593	.31270	13.74593
51	22.99	13.48936	.32556	13.48936
52	22.16	13.22679	.33877	13.22679
53	21.33	12.95822	.35233	12.95822
54	20.50	12.68365	.36624	12.68365
55	19.67	12.40308	.38050	12.40308
56	18.84	12.11651	.39511	12.11651
57	18.01	11.82394	.41007	11.82394
58	17.18	11.52537	.42538	11.52537
59	16.35	11.22080	.44104	11.22080
60	15.52	10.91023	.45705	10.91023
61	14.69	10.59366	.47341	10.59366
62	13.86	10.27109	.49012	10.27109
63	13.03	9.94252	.50718	9.94252
64	12.20	9.60795	.52459	9.60795
65	11.37	9.26738	.54235	9.26738
66	10.54	8.92081	.56046	8.92081
67	9.71	8.56824	.57892	8.56824
68	8.88	8.20967	.59773	8.20967
69	8.05	7.84510	.61689	7.84510
70	7.22	7.47453	.63640	7.47453

Years of Age	Present Value of \$1 Per Annum for Period	Present Value of \$1 Payable after Period	Present Value of \$1 Per Annum for Period	Present Value of \$1 Payable After Period
1	.95238	.90703	18.33898	.08305
2	1.85941	.86384	18.49340	.07910
3	2.72325	.82270	18.56514	.07174
4	3.54595	.78353	18.63347	.06833
5	4.32948	.74622	18.69854	.06507
6	5.07569	.71068	18.76052	.06197
7	5.78637	.67684	18.81954	.05902
8	6.46321	.64461	18.87575	.05621
9	7.10782	.61391	18.92929	.05354
10	7.72173			

Present Value of Annuity or Other Interest for Period Other Than Life or Expectant on Event Other Than Death

TABLE C

Years of Age	Expectation of Life of Female	Present Value of \$1 Per Annum for Life	Present Value of \$1 Payable on Death	Years of Age	Expectation of Life of Female	Present Value of \$1 Per Annum for Life	Present Value of \$1 Payable on Death
21	53.67	18.54147	.07293	71	10.83	8.20702	.58965
22	52.71	18.47156	.07642	72	10.22	7.85036	.60748
23	51.75	18.39830	.08008	73	9.63	7.49459	.62527
24	50.79	18.32154	.08392	74	9.07	7.15080	.64246
25	49.83	18.24110	.08795	75	8.53	6.80486	.65976
26	48.87	18.15682	.09216	76	8.01	6.46966	.67652
27	47.92	18.06947	.09653	77	7.52	6.13833	.69308
28	46.96	17.97698	.10115	78	7.05	5.82022	.70899
29	46.01	17.88108	.10595	79	6.59	5.49499	.72525
30	45.06	17.78043	.11098	80	6.16	5.18940	.74053
31	44.11	17.67502	.11625	81	5.74	4.88168	.75592
32	43.16	17.56461	.12177	82	5.34	4.58319	.77084
33	42.21	17.44898	.12755	83	4.96	4.29814	.78509
34	41.26	17.32787	.13361	84	4.59	4.00823	.79959
35	40.32	17.20238	.13988	85	4.24	3.73400	.81330
36	39.38	17.07102	.14645	86	3.91	3.47191	.82640
37	38.44	16.93352	.15332	87	3.60	3.21687	.83916
38	37.50	16.78959	.16052	88	3.31	2.97829	.85109
39	36.57	16.64058	.16797	89	3.04	2.75616	.86219
40	35.64	16.48470	.17576	90	2.78	2.53320	.87334
41	34.71	16.32162	.18392	91	2.54	2.32588	.88371
42	33.79	16.15293	.19235	92	2.32	2.13584	.89321
43	32.88	15.97856	.20107	93	2.12	1.96307	.90185
44	31.97	15.79638	.21018	94	1.93	1.79592	.91020

Years of Age	Expectation of Life of Female	Present Value of \$1 Per Annum for Life	Present Value of \$1 Payable on Death
95			
96	1.59	1.48753	.92562
97	1.45	1.36054	.93197
98	1.31	1.23356	.93832
99	1.19	1.12472	.94376
100	1.07	1.01587	.94921

Estate and Gift Duties

1978, No. 20

Years of Age	Present Value of \$1 Per Annum for Period	\$	Years of Age	Present Value of \$1 Per Annum for Period	\$
11	8.30641	.58468	61	18.98027	.05099
12	8.86325	.55684	62	19.02883	.04856
13	9.39357	.53032	63	19.07508	.04625
14	9.89864	.50507	64	19.11912	.04404
15	10.37966	.48102	65	19.16107	.04195
16	10.83777	.45811	66	19.20102	.03995
17	11.27407	.43630	67	19.23907	.03805
18	11.68959	.41552	68	19.27530	.03623
19	12.08532	.39573	69	19.30981	.03451
20	12.46221	.37689	70	19.34268	.03287
21	12.82115	.35894	71	19.37398	.03130
22	13.16300	.34185	72	19.40379	.02981
23	13.48857	.32557	73	19.43218	.02839
24	13.79864	.31007	74	19.45922	.02704
25	14.09394	.29530	75	19.48497	.02575
26	14.37518	.28124	76	19.50949	.02453
27	14.64303	.26785	77	19.53285	.02336
28	14.89813	.25509	78	19.55510	.02225
29	15.14107	.24295	79	19.57628	.02119
30	15.37245	.23138	80	19.59646	.02018
31	15.59281	.22036	81	19.61568	.01922
32	15.80268	.20987	82	19.63398	.01830
33	16.00255	.19987	83	19.65141	.01743
34	16.19290	.19035	84	19.66801	.01660

1978, No. 20

Estate and Gift Duties

Years of Age	Present Value of \$1 Per Annum for Period	\$	Years of Age	Present Value of \$1 Per Annum for Period	\$
35	16.37419	.18129	85	19.68382	.01581
36	16.54685	.17266	86	19.69887	.01506
37	16.71129	.16444	87	19.71321	.01434
38	16.86789	.15661	88	19.72687	.01366
39	17.01704	.14915	89	19.73987	.01301
40	17.15909	.14205	90	19.75226	.01239
41	17.29437	.13528	91	19.76406	.01180
42	17.42321	.12884	92	19.77599	.01124
43	17.54591	.12270	93	19.78599	.01070
44	17.66277	.11686	94	19.79618	.01019
45	17.77407	.11130	95	19.80589	.00971
46	17.88007	.10600	96	19.81513	.00924
47	17.98101	.10095	97	19.82394	.00880
48	18.07716	.09614	98	19.83232	.00838
49	18.16872	.09156	99	19.84030	.00798
50	18.25592	.08720	100	19.84791	.00760

THIRD SCHEDULE
Proposed Scale of Rates of Gift Duty

Note: Excess means excess of the value in complete tala

Rate	Value of Gift
5% of excess over \$10,000	Not exceeding \$10,000
6% of excess over \$16,000	\$10,000
7% of excess over \$18,000	\$16,000
8% of excess over \$20,000	\$18,000
9% of excess over \$22,000	\$20,000
10% of excess over \$24,000	\$22,000
11% of excess over \$26,000	\$24,000
12% of excess over \$28,000	\$26,000
13% of excess over \$30,000	\$28,000
14% of excess over \$34,000	\$30,000
15% of excess over \$38,000	\$34,000
16% of excess over \$42,000	\$38,000
17% of excess over \$46,000	\$42,000
18% of excess over \$50,000	\$46,000
19% of excess over \$54,000	\$50,000
20% of excess over \$58,000	\$54,000
	Exceeding \$10,000
	Exceeding \$16,000
	\$18,000
	\$20,000
	\$22,000
	\$24,000
	\$26,000
	\$28,000
	\$30,000
	\$34,000
	\$38,000
	\$42,000
	\$46,000
	\$50,000
	\$54,000
	\$58,000
	Exceeding



Samoa i Sisifo

Vaevaeina

Igoa

VAEGA I

UPU TOMUA

1. Igoa puupuu
2. Amataga
3. Faamatalaina o upu

VAEGA II

TIUTE O ESETETE

VAEGA 1—FAAEINA ATU O

TIUTE O ESETETE

4. Tiute o Esetete ua faace atu
5. Fua faataau o tiute o esetete

VAEGA 2—ESETETE E LAVEA I LE TIUTE

6. Esetete e lavea i le Tiute
7. Mea Totino ua tuuina atu, i lalo o se mavaega po o le leai o se mavaega
8. Pule lautele e tofia ai se tagata i se mea totino
9. Meaalofa ua faamoemoe e tuuina atu pe a malii
10. Meaalofa na faia i totonu o le 3 tausaga talu ona malii pitoa
11. Meaalofa ua taofia ai se itu faa-
12. Faamatuina atu o mea totino faatasi ai ma faamaniuaga i le ua malii
13. Mea totino sofaatasi
14. Pepa faamaoni o inisua
15. Faamaniuaga i lalo o se faiga tau supeaneueta

VAEGA 3—AITALAFU E MAFAI ONA FAATAGAINA

16. Aitalafu e mafai ona faatagaina

VAEGA 4—FUAFUAINA O LE TAU O ESETETE E LAVEA I LE TIUTE

17. Aso e fuafuaina ai le tau o le mea totino e aofia i le esetete e avea i tiute
18. Uiga o le Tau
19. Fuafuaina o le Tau o se fanua
20. Fuafuaina o le tau o sea
21. Fuafuaina o le tau o sea po o aia tatau i totonu o se faiga faa-paaga
22. Fuafuaina o le tau o aia tatau mo le ola po o isi lava vaitaimi, po o ua faamoemoeina pe a malii po o isi lava mea e tutupu mai
23. Fuafuaina o le tau o aia tatau e ono alia'i mai

VAEGA 5—FUAFUAINA O TAU O SOLOAIGA

24. Aso e fuafuaina ai le tau o se solo-aiga
25. Fuafuaina o le tau o soloaiga
26. Fuafuaina o le tau o soloaiga i aia tatau e ono alia'i mai
27. Fuafuaina o tau o soloaiga i mea totino e noatia i aitalafu

VAEGA III

TUUSAUNOAGA MA FESOASANI MAI TIUTE O ESETETE VAEGA 1—TUUSAUNOAGA

28. Mea Totino Faale-aganuu
29. Tuusaunoga mo se mea totino o loo aofia ai i lalo o le fuaiupu 15 o le Tulafono o Mavaega 1975