

**TAX INFORMATION EXCHANGE
AMENDMENT BILL 2015**

SAMOA

Arrangement of Provisions

1. Short title and commencement
2. Section 10 amended
3. Schedule 1 amended
4. Trusts Act 2014 amended
5. Special Purpose International Companies Act 2012 amended

2015, No.

A BILL INTITULED

AN ACT to amend the Tax Information Exchange Act 2012 (principal Act) and other related purposes.

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 Tax Information Exchange Amendment Act 2015.

**TULAFONO TAU FAAOFI O TEUTEUGA
O LE TULAFONO O LE FETUFAAIGA O
FAAMATALAGA TAU LAFOGA 2015**

SAMOA

Faatulagaina o Aiaiga

1. Igoa puupuu ma le amataga
2. Ua teuteuina le fuaiupu 10
3. Ua teuteuina le faamatalaga 1
4. Ua teuteuina le Tulafono o Mavaega Tausi 2014
5. Ua teuteuina le Tulafono o Kamupani Faava o Malo mo se Faamoemoega Faapitoa 2012

2015, Nu.

O SE TULAFONO TAU FAAOFI UA TAU

O SE TULAFONO e teuteu ai le Tulafono o le Fetufaaiga o Faamatalaga Tau Lafoga 2012 (Tulafono autu) ma isi faamoemoega e fesootai i ai.

UA FAIA e le Fono Aoao Faitulafono a Samoa i totonu o le Palemene ua potopoto e faapea:

1. Igoa puupuu ma le amataga-(1) E mafai ona taua lena Tulafono o le Tulafono o Teuteuga o le Tulafono o le Fetufaaiga o Faamatalaga Tau Lafoga 2015.

(2) This Act commences on the date of assent by the Head of State.

2. Section 10 amended - In section 10 of the principal Act:

- (a) in subsection (1), omit “Subject to subsection (2),”; and
- (b) for subsection (2) substitute:

“(2) A provision in another Act providing for an obligation of the kind referred to in subsection (1), including a provision enacted after the commencement of this Act, shall be subject to this section.”.

3. Schedule 1 amended - For schedule 1 of the principal Act after item number 13 insert:

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| “14. Mexico | 30 November 2011 |
| 15. Japan | 4 June 2013 |
| 16. South Africa | 26 July 2013”. |

4. Trusts Act 2014 amended - In section 80(1) of the Trusts Act 2014, after “section” insert “and section 10 of the Tax Information Exchange Act 2012”.

5. Special Purpose International Companies Act 2012 amended - After section 147(7) of the Special Purpose International Companies Act 2012 insert:

(2) E amata faamamaluina lenei Tulafono i le aso e tuuina i ai le maliega a Le Ao o le Malo.

2. Ua teuteuina le fuaiupu 10 - I le fuaiupu 10 o le Tulafono autu:

- (a) i totonu o le faafuaiupu (1), ia aveese upu “I le noatia ma le fai fuafua i le faafuaiupu (2),”; ma
- (b) mo le faafuaiupu (2) ia suia e faapea:

“(2) O se aiaiga i totonu o se isi Tulafono ua aiaia ai se noataga o le ituaiga o faasinomia i totonu o le faafuaiupu (1), e aofia ai se aiaiga ua faamamaluina i le tuana'i ai o le aso e amata faamamaluina ai o lenei Tulafono, o le a tataua ona noatia ma fai fuafua i lenei fuaiupu.”.

3. Ua teuteuina le faamatalaga 1 - Mo le faamatalaga 1 o le Tulafono autu i le tuana'i ai o le faanumeraina o meataitasi 13, ia faaofi e faapea:

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| “14. Mexico | 30 Novema 2011 |
| 15. Japan | 4 Iuni 2013 |
| 16. South Africa | 26 Iulai 2013”. |

4. Ua teuteuina le Tulafono o Mavaega Tausi 2014 - I le fuaiupu 80(1) o le Tulafono o Mavaega Tausi 2014, i le tuana'i ai o le upu “fuaiupu” ia faaofi upu “ma le fuaiupu 10 o le Tulafono o le Fetufaaiga o Faamatalaga Tau Lafoga 2012”.

5. Ua teuteuina le Tulafono o Kamupani Faava o Malo mo se Faamoemoega Faapitoa 2012 - I le tuana'i ai o le fuaiupu 147(7) o le Tulafono o Kamupani Faava o Malo mo se Faamoemoega Faapitoa 2012, ia faaofi e faapea:

“(8) This section is subject to section 10 of the Tax Information Exchange Act 2012.”

“(8) O leni fuaiupu e noatia ma fai fuafua i le fuaiupu 10 o le Tulafono o le Fetufaaiga o Faamatalaga Tau Lafoga 2012.”
