

TAX INFORMATION EXCHANGE AMENDMENT BILL 2019

SAMOA

Arrangement of Provisions

1. Short title and commencement
2. Schedule 1 amended
3. Saving

2019, No.

A BILL INTITULED

AN ACT to amend the Tax Information Exchange Act 2012 (“principal Act”).

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

1. Short title and commencement:

This Act may be cited as the Tax Information Exchange Amendment Act 2019 and commences on the date of assent by the Head of State.

2. Schedule 1 amended:

After item 16 of Schedule 1 of the principal Act insert new items:

- | | | |
|------|--|----------------|
| “17. | Republic of Korea | 15 May 2015 |
| 18. | New Zealand (Double
Taxation Agreement) | 8 July 2015.”. |

3. Saving:

Any arrangement made between the Ministry and countries listed under items 17 and 18 of Schedule 1 from the date of execution of each agreement is validated as if it were made under this Act.
