

## SAMOA

### Arrangement of Provisions

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### 2013, No. 4

**AN ACT to amend the Samoa Institute of Accountants Act 2006 (in this Act referred to as the “principal Act”) in relation to the use of the term “chartered accountant” and related purposes.** *[30<sup>th</sup> January 2013]*

**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 Samoa Institute of Accountants Amendment Act 2013.

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

**2. Interpretation** - In section 2 of the principal Act substitute:

- (a) “public accountant” in the definition of “Member” with “chartered accountant”; and
- (b) the definition of “Public accountant” and reference to “public accountant” in that definition with “Chartered accountant” and by inserting such definition in the correct alphabetical order; and
- (c) “public accountant” with “chartered accountant” in the definition of “Public accountant”; and
- (d) “public accountant” with “chartered accountant” in the definition of “Society”.

**3. The term ‘chartered accountant’ to replace ‘public accountant’** - In the principal Act, substitute “public accountant” with “chartered accountant” in:

- (a) section 14(1)(b) and (d); and
- (b) section 15(1); and
- (c) section 17; and
- (d) section 19; and
- (e) the Schedule.

**4. Improper use of terms implying membership of Institute** - In section 14(1)(d) of the principal Act substitute the initials ““PA””, ““PA(PP)””, ““FPA””, ““FPA(PP)”” with ““CA””, ““CA(PP)””, ““FCA””, ““FCA(PP)”” respectively.

**5. Saving and transitional provision-**(1) Any person practicing as a “public accountant” under the principal Act is regarded a “chartered accountant” at the commencement of this Act.

(2) Any person using the initials “PA”, “PA(PP)”, “FPA” and “FPA(PP)” under the principal Act is regarded at the commencement of this Act, as using the initials “CA”, “CA(PP)”, “FCA” and “FCA(PP)” respectively.

(3) A reference in a law, instrument or document to:

- (a) “public accountant” is regarded a reference to “chartered accountant”; and

(b) initials “PA”, “PA(PP)”, “FPA” and “FPA(PP)” is regarded a reference to the initials “CA”, “CA(PP)”, “FCA” and “FCA(PP)” respectively.

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**The Samoa Institute of Accountants Amendment Act 2013  
is administered by the Ministry of Finance.**

**Printed by the Clerk of the Legislative Assembly,  
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