



# **LIPOTI MO LE FONO AOAQ FAITULAFONO**

**“Tulafono Tau Faaofi o Teuteuga o le  
Tulafono o le Fetufaaiga o Faamatalaga Tau  
Lafoga 2015”.**

**Komiti o Mataupu Tau Le Va i Fafu,  
Fefaatauaiga ma Tupe Maua.**

## **1. FAUTUAGA:-**

E fautuaina e le Komiti o Mataupu Tau Le Va i Fafu, Fefaatauaiga & Tupe Maua ia le Fono Aoao Faitulafono ina ia faautagia lana Lipoti.

## **2. TULAFONO TAU FAAOFI NA ILOILOINA:-**

*(Tuuina atu 30/06/2015)*

**Tulafono Tau Faaofi o Teuteuga o le Tulafono o le Fetufaaiga o Faamatalaga  
Tau Lafoga 2015.**

Na iloiloina e le Komiti o Mataupu Tau Le Va i Fafu, Fefaatauaiga ma Tupe Maua<sup>1</sup> le Tulafono Tau Faaofi o Teuteuga o le Tulafono o le Fetufaaiga o Faamatalaga Tau Lafoga 2015, e tusa ai ma le Faatonuga na tuuina mai e le Fono Aoao Faitulafono i le aso 30 o Iuni 2015.

## **3. TAUALUMAGA:-**

Na valaauina e le Komiti le mamalu o le atunuu e ala i se faasalalauga faalauaitetele i luga o le Televisi (S.Q.B. TV 1) ma le leitio faasalalau a le Faalapotopotoga o Faasalalauga (2AP), mo ni finagalo faaalua po o ni finagalo tusitusia e faatatau i lenei Tulafono Tau Faaofi. Peitai e leai lava se isi na faaalua sona finagalo pe tuuina mai se finagalo tusitusia e faatatau i lenei Tulafono Tau Faaofi.

Na tapā e le Komiti le fesoasoani a i latou nei a o faagasolo ana iloiloiga.

### **FESOASOANI (T. T. 156)**

#### **Ofisa o le Loia Sili:**

Loretta Teueli - Loia Sili Lagolago

#### **Matagaluega o Tupe Maua:**

Pitolau Lusua Sefo Leau - Ofisa Sili o Pulega.

Komisi Korua - Loia Faufautua

---

<sup>1</sup> SO 177, SOOALO Mene, AFUALO Wood Uti Salele, GATOLOAIFAANA A.A.Gidlow, TUISA Tasi Patea, PAPALII Lio Faavaivaiaomanu T. Maepau, TOEOLESULUSULU C.P.S.S, FAIMALOTOA Kika I. Stowers.

#### 4. SAILILIGA:-

O le sini autu o lenei Tulafono Tau Faaofi, e teuteu ai le Tulafono o le Fetufaaiga o Faamatalaga Tau Lafoga 2012 (“Tulafono”). Ua taumafai lenei Tulafono Tau Faaofi, e faailoa nisi o tulaga le atoatoa na matauina a o faagasolo ai le Iloiloga Faapitoa o le Laasaga 2 a Samoa i lalo o le Fonotaga a Malo o le Lalolagi (*Global Forum on Transparency and Exchange of Information for Tax Purposes*), lea sa faataunuaina ia Tesema i le tausaga ua mavae.

E taua tele lenei Tulafono Tau Faaofi, mo tapenaga a le Matagaluega o Tupe Maua, mo le Iloiloga Faapitoa o le Laasaga 2, o le Fonotaga a Malo o le Lalolagi e faia ia Setema o le tausaga nei, ma le faamoemoe e ao ina muai pasia ma faamamaluina lenei Tulafono Tau Faaofi.

O le faamoemoega atoa na faavae ai lenei Tulafono Tau Faaofi, ina ia mafai i lalo o lea Tulafono, ona faatagaina le fetufaaiga o faamatalaga tau lafoga i se auala e aupito sili ona talafeagai (*transparency*) ma malamalama.

O le agaga o lo o taumafai iai le Tulafono, o le tulaga lea mo le faatagaina ma le mafai lea ona tuuina atu ni faamatalaga tau lafoga, e nao atunuu lava o lo o faipaaga ma i tatou. O se taumafaiga ina ia faamautinoaina ai le faaleaogaina o le aia tatau, e tausia ai pepa aloaia poo se tulaga faalilolilo, ma tulaga aloaia faaletulafono, ae avanoa ai se tulaga manino tau le fetufaaiga o faamatalaga mo faamoemoega e fesootai i lafoga. O le faamoemoe o lea faiga ina ia taumafai e foia ai le faafitauli o le alofia o lafoga.

Ua matauina foi e le Komiti, o lo o iai foi ni teuteuga faatupulaia i le fuaiupu 80(1) o le Tulafono o Mavaega Tausi 2014, lea ua faaofiina ai upu i le tuanai ai o le upu “fuaiupu”, ia faaofi upu “ma le fuaiupu 10 o le Tulafono o le Fetufaaiga o Faamatalaga Tau Lafoga 2012”. O lo o aiaia foi i lalo o lenei Tulafono Tau Faaofi, se teuteuga i le fuaiupu 147(7) o le Tulafono o Kamupani Faava o Malo mo se Faamoemoega Faapitoa 2012, ina ia noatia ai ma fai e fua agai i le fuaiupu 10 o le Tulafono o le Fetufaaiga o Faamatalaga Tau Lafoga 2012.

E manatu le Komiti, o lo o talafeagai nei teuteuga faatupulaia i tulafono ua taua, ona e tatau lava ona mataituina tulafono tau faaofi nei iai ni aafiaga tetele i nisi o tulafono. Na fesiligia foi e le Komiti, pe aisea e le fai paaga ai ma nisi o atunuu e pei o Asia ma isi. Ae peitai, na taua e le Matagaluega o Tupe Maua, o lea tulaga, vagana lava ua talosaga mai se atunuu e fai paaga ma i tatou, ona faatoa mafai lea i lalo o lenei Tulafono Tau Faaofi ona faamatuu atu nei pepa o faamatalaga tau lafoga.

**5. ILOILOGA AUILILI O LE TULAFONO TAU FAAOFI:-**

I le iloiloaina auiliili o lenei Tulafono Tau Faaofi ua faamalieina le Komiti ma o lo o talafeagai aiaiga uma ua faatulaga mai.

**6. IUGAFONO:-**

I le maea iloiloaina o le Tulafono Tau Faaofi na faaiugafonoina ai e le Komiti e fautuaina le Fono Aoao,

**Ina ia faagasolo le Tulafono Tau Faaofi o Teuteuga o le Tulafono o Fetufaaiga o Faamatalaga Tau Lafoga 2015, e aunoa ma se teuteuga.**

7. SAINI A SUI O LE KOMITI.

---

Tofa SOOALO Mene  
TAITAIFONO

---

Afioga AFUALO Wood U.Salele  
SUI TAITAIFONO

---

Hon.GATOLOAIFAANA A.Gidlow  
SUI USUFONO

---

Afioga TUISA Tasi Patea  
SUI USUFONO

---

Susuga PAPALII Lio.F.T.Masepau  
SUI USUFONO

---

Afioga TOEOLESULUSULU C.P.S.S.  
SUI USUFONO

---

Tofa FAIMALOTOA Kika I. Stowers  
SUI USUFONO



## **REPORT FOR THE LEGISLATIVE ASSEMBLY**

**“Tax Information Exchange Amendment Bill  
2015”.**

**Foreign Affairs, Trade & Revenue Committee**

## **1. Recommendations:-**

The Foreign Affairs, Trade & Revenue Committee resolves to recommend that the Assembly takes note of its report

## **2. BILL CONSIDERED:-**

### **Tax Information Exchange Amendment Bill 2015**

The Foreign Affairs Trade & Revenue Committee<sup>2</sup> considered the Tax Information Exchange Amendment Bill 2015, pursuant to the instruction issued by the Assembly on the 30<sup>th</sup> of June 2015

## **3. PROCEEDINGS:-**

The Committee called for oral and/or written public submissions on the Bill through a public notice broadcast on radio (2AP) and television (S.Q.B. TV 1).

The Committee requested the assistance of the following as they considered this Bill:

### **ASSISTANCE (S.O. 156)**

#### **Office of the Attorney General:**

Loretta Teueli - Assistant Attorney General

#### **Ministry for Revenue:**

Pitolau Lusua Sefo Leau - Chief Executive Officer.

Komisi Korua - Legal Consultant

## **4. FINDINGS:-**

The main objective of this Bill seeks to amend the Tax Information Exchange Act 2012 (“Act”). This Bill aims to address the deficiencies highlighted during the Phase 2 for Samoa’s Peer Review under the Global Forum on Transparency and Exchange of Information for Tax Purposes, which was conducted in December last Year.

---

<sup>2</sup> SO 177, SOOALO Mene, AFUALO Wood Uti Salele, GATOLOAIFAANA A.A.Gidlow, TUISA Tasi Patea, PAPALII Lio Faavaivaomanu Taeu Masepau, TOEOLLESULUSULU C.P.S.S., FAIMALOTOA Kika I. Stowers.

While preparing for the Review to be held in September this Year, the Ministry for Revenue stated that the Bill needs to be passed before the review takes place.

The whole point of the Bill is to ensure the transparent exchange of informations for tax related purposes.

The Bill seeks to authorized the Exchange of tax related informations only to countries that are in partnership with us. It is an attempt to override the right to keep documents confidential or right to secrecy, and legal privilege to allow for transparent Exchange of informations, for tax related purposes, to resolve the problem of tax avoidance.

The Committee noted that there is a Consequential Amendment to section 80(1) of the Trusts Act 2014, after "section" insert "and section 10 of the Tax Information Exchange Act 2012". The Bill also amended the section 147 (7) of the Special Purpose International Companies Act 2012, so that it is subject to section 10 of the Tax Information Exchange Act 2012.

The Committee suggests that; consequential amendment made to the above mentioned Acts is possible whereby it shouldn't contradict with other Acts. The Committee queried on any reason why we are not in partnership with countries such as Asia. The Ministry stated that, only requested countries at the moment, and that the Bill could only apply to those countries that are in partnership with us

## **5. CONSIDERING IN DETAILS OF THE BILL:-**

After consideration in detail of the Tax Information Exchange Amendment Bill 2015, the Committee is satisfied with all the provisions therein.

## **6. RESOLUTION:**

At the conclusion of its investigations, the Committee resolves to recommend to the Assembly:-

**That the Tax Information Exchange Amendment Bill 2015, progress without Amendments**



## 7. COMMITTEE SIGNATURES.

---

SOOALO Mene  
**TAITAI FONO**

---

AFUALO Wood U.Salele  
**SUI TAITAI FONO**

---

Hon.GATOLOAIFAANA A.Gidlow  
**SUI USUFONO**

---

TUISA Tasi Patea  
**SUI USUFONO**

---

PAPALII Lio.F.T.Masepau  
**SUI USUFONO**

---

TOEOLLESULUSULU.C.S.Schuster.  
**SUI USUFONO**

---

FAIMALOTOA Kika I. Stowers  
**SUI USUFONO**