

TAX ADMINISTRATION AMENDMENT BILL 2019

SAMOA

Explanatory Memorandum

1.0 Object and reasons:

- 1.1 The Bill seeks to amend the Tax Administration Act 2012 and to make consequential amendment to the Customs Act 2014 to allow the Minister to have access to tax and customs information for the purposes of the Act.

Clauses:

- Clause 1:** - provides for the short title and commencement.
- Clause 2:** - amends section 9 of the Tax Administration Act 2012 to allow the Minister to have access to tax information for the purposes of the Tax Administration Act 2012.
- Clause 3:** - provides for consequential amendment to the Customs Act 2014 to allow the Minister to access Customs information for the purposes of the Customs Act 2014.


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(Hon FIAME Naomi Mataafa)
ACTING MINISTER FOR REVENUE

TAX ADMINISTRATION AMENDMENT BILL 2019

SAMOA

Arrangement of Provisions

1. Short title and commencement
2. Section 9 amended
3. Consequential amendment to the Customs Act 2014

2019, No.

A BILL INTITULED

AN ACT to amend the Tax Administration Act 2012 (“Principal Act”) and to make consequential amendment to the Customs Act 2014.

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 Administration Amendment Act 2019 and commences on the date of assent by the Head of State.

2. Section 9 amended:

- (1) In section 9(4)(d) of the Principal Act substitute the fullstop with “;”.
- (2) After section 9(4)(d) of the Principal Act insert:

“(e) of information to the Minister as may be necessary for the purposes of the Act.”.

3. Consequential amendment to the Customs Act 2014:

After section 56 of the Customs Act 2014 insert:

“56A. Minister’s access to information:

- (1) Subject to the provisions of this Act, the Minister may have access to any information, records or documents in relation to Customs purposes as may be necessary for the purposes of the Act.
- (2) Any information in which the Minister has access to or disclosed to the Minister for the purposes of this Act must be kept confidential by him or her unless he or she is authorised under this Act or any other law for the disclosure of such information.
- (3) Subsection (2) applies to the Minister during his or her time as Minister and continues after he or she no longer holds the office as a Minister.”.
