



## Arrangement of Provisions

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

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**2015, No. 33****AN ACT to amend the Tax Information Exchange Act 2012 (principal Act) and other related purposes.***[01<sup>st</sup> September 2015]*

**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.  
(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:

“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:

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

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**The Tax Information Exchange Amendment Act 2015  
is administered by the Ministry for Revenue.**

**Printed by the Clerk of the Legislative Assembly,  
by authority of the Legislative Assembly.**