TULAFONO O TEUTEUGA O LE TULAFONO O LE FETUFAAIGA O FAAMATALAGA TAU LAFOGA 2018

Examined and Certified

Clerk of the Legislative Assembly

The Head of State Assents this 22nd day of MARCH 2018

HEAD OF STATE

SAMOA

Faatulagaina o Aiaiga

1. Igoa puupuu ma le amataga
2. Ua teuteuina le fuaiupu 2
3. Ua teuteuina le fuaiupu 10B
4. Ua teuteuina le fuaiupu 10K
5. Ua teuteuina Faamatalaga

2018, Nu. 8

O SE TULAFONO e teuteu ai le Tulafono o le Fetufaaiga o Faamatalaga Tau Lafoga 2012 ("Tulafono Autu").

UA FAIA e le Fono Aoao Faitulafono o Samoa i totonu o le Palemene ua potopoto e faapea:

1. **Igoa puupuu ma le amataga:**

(1) E mafai ona taua lenei Tulafono o le Tulafono o Teuteuga o le Tulafono o le Fetufaaiga o Faamatalaga Tau Lafoga 2018.

(2) O lenei Tulafono e amata faamamaluina i le aso e tuuina i ai le maliega a le O Le Ao o le Malo.

2. **Ua teuteuina le fuaiupu 2:**

Mo le fuaiupu 2 o le Tulafono Autu, ia faaofi i le faasologa o le pi faitau faa-Peretania, o faamatalaga fou nei e faapea:

""Puleaga a Atunuu Ese" o lona uiga so o se puleaga e ese mai ai i lo Samoa po o le Iunaite Setete o Amerika;".

3. **Ua teuteuina le fuaiupu 10B:**

I totonu o le fuaiupu 10B o le Tulafono Autu, ia aveese le faamatalaga mo "puleaga e lipotia faamatalaga o mataupu tau lafoga".

4. **Ua teuteuina le fuaiupu 10K:**

I totonu o le fuaiupu 10K(b) o le Tulafono Autu, mo le upu "teugatupe" ia suia i le upu "faalapotopotoga".

5. **Ua teuteuina le Faamatalaga:**

Ua teuteuina le faamatalaga 3 o le Tulafono Autu e faapea:

(a) mo le fuaiupu C, ia suia e faapea:

"C. E ui lava i le faaparakalafa A(1), e tusa ai ma Teugatupe taitasi e Tatau ona Lipotia lea o lo o avea o se Teugatupe sa i ai muamua, po o, e tusa ai ma Teugatupe ia na amataina a o lumanai ai ona avea o se Teugatupe e Manaomia le Lipotia, e lē manaomia le lipotia o le fuainumera e ilogagofie ai le lafoga (TIN(s)) po o le aso fanau pe afai o sea fuainumera e ilogagofie ai le lafoga (TIN(s)) po o le aso fanau e le o i ai i faamaumauga a le Faalapotopotoga o Teugatupe e Lipotia Mataupu Tau Lafoga, ma e le o manaomia i se isi faiga e ese

ai ina ia aoina mai e lea Faalapotopotoga Tau Tupe i lalo o le tulafono faalotoifale a le atunuu. Peitai ane, e manaomia se Faalapotopotoga Tau Tupe e Lipotia Mataupu Tau Lafoga ina ia faaaogāina taumafaiga talafeagai e maua mai ai le fuainumera e iloagofie ai le lafoga (TIN(s)) ma le aso fanau e tusa ai ma nei teugatupe PO O Teugatupe taitasi e Manaomia le Lipotia, lea o se Teugatupe na i ai Muamua ma, e tusa ai ma Teugatupe taitasi lea na Amataina a o lumanai ai ona avea ma Teugatupe e Manaomia le Lipotia, i le faaiuga o le tausaga faale-kalena lona lua e sosoo ma le tausaga lea na faailoagofie ai ia Teugatupe e avea ma Teugatupe e Tatau ona Lipotia.";

(b) I totonu o le fuaiupu III -

(i) Mo le faamatalaga i le tuanai ai o le ulutala, ia suia e faapea:

"O taualumaga nei e faaaogā e tusa ai ma Teugatupe a Tagata Taitoatasi na i ai Muamua";

(ii) i le parakalafa laitiiti B(2)(a) e oo i le (f), mo upu "Puleaga e Lipotia" ia suia i upu "Puleaga i Atunuu Ese";

(iii) i totonu o le parakalafa laitiiti B(4), mo upu "Puleaga e tatau ona Lipotia" ia suia i upu "Puleaga i Atunuu Ese";

(iv) i le parakalafa laitiiti B(6), mo upu "Puleaga e tatau ona Lipotia", i so o se mea o aliali mai ai, ia suia i upu "Puleaga i Atunuu Ese";

(v) i parakalafa laiti B(6)(a)(ii), ma le (b)(ii), mo upu "tulaga o le lē tatau ona lipotia", ia suia i upu "nofoaga e nofomau ai mo faamoemoega tau lafoga e ese mai ai i lo ia Puleaga i Atunuu Ese";

(vi) i totonu o le parakalafa laitiiti C(5)(a), mo upu "e se Tagata e tatau ona Lipotia" ia suia i upu "tagata nofomau mo faamoemoega tau lafoga i totonu o se Puleaga i Atunuu Ese";

(vii) i totonu o le parakalafa laitiiti C(5)(b), mo upu "o se Teugatupe e tatau ona Lipotia e tusa ai ma Puleaga taitasi e tatau ona Lipotia", ia suia i upu "tagata nofomau mo faamoemoega tau lafoga i se Puleaga i Atunuu Ese taitasi";

(viii) i totonu o le parakalafa laitiiti C(8) ma le (9), mo upu "Puleaga Faaletulafono e tatau ona Lipotia Mataupu", ia suia i upu "Puleaga i Atunuu Ese";

(c) i totonu o le fuaiupu IV, mo le faamatalaga i le tuanai ai o le faaulutala, ia suia e faapea:

"E faaaogā taualumaga nei e tusa ai o se Teugatupe Fou a Tagata Taitoatasi";

(d) i totonu o le fuaiupu V, parakalafa laitiiti B, mo le "parakalafa D", ia suia i le "Parakalafa C";

(e) i totonu o le fuaiupu VI -

(i) Mo le faamatalaga i le tuanai ai o le faaulutala, ia suia e faapea:

"O taualumaga nei e faaaogā e tusa ai o Teugatupe Fou a Faalapotopotoga";

(ii) I totonu o le parakalafa laitiiti A(1)(a), ia suia ma faaofi:

"(a) Ia maua se faamaoniga tau le tagata lava ia, lea e ono mafai ona avea ma vaega o pepa aloaia e amata ai se teugatupe, e faatagaina ai le Faalapotopotoga Tau Tupe e Lipotia ina ia fuafuaina le nofoaga po o nofoaga o le Tagata o umia se Teugatupe, mo faamoemoega tau lafoga ma le Numera o Faamatalaga Tau Lafoga (TIN) ma ia faamaonia le tulaga talafeagai lelei o sea faamaoniga tau le tagata lava ia, e faavae i luga o faamatalaga na mauaina e le Faalapotopotoga Tau Tupe e Lipotia, e fesootai ma le

amataina o le teugatupe, e aofia ai so o se pepa aloaia na aoina e tusa ai ma Taualumaga AML/KYC. Afai e faamaonia e le Faalapotopotoga e faapea e leai sona nofoaga tumau mo faamoemoega tau lafoga, e mafai e le Faalapotopotoga Tau Tupe e Lipotia ona faalagolago i le tuatusi o le Ofisa Autu o le Faalapotopotoga, e fuafuaina ai le nofoaga tumau o le Tagata e umia le Teugatupe;";

(f) i totonu o le fuaiupu VI, parakalafa laitiiti A(2)(c), ia aveese upu "o se tagata e Lipotia".

TAX INFORMATION EXCHANGE AMENDMENT ACT 2018

SAMOA

Arrangement of Provisions

1. Short title and commencement
2. Section 2 amended
3. Section 10B amended
4. Section 10K amended
5. Schedule amended

2018, No. 8

AN ACT 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:**

(1) This Act may be cited as the Tax Information Exchange Amendment Act 2018.

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

2. **Section 2 amended:**

In section 2 of the Principal Act, insert in its alphabetical order the following new definition:

""Foreign Jurisdiction" means any jurisdiction other than Samoa or the United State of America;".

3. **Section 10B amended:**

In section 10B of the Principal Act, omit the definition for "reportable jurisdiction".

4. **Section 10K amended:**

In section 10K(b) of the Principal Act, for "account" substitute "institution".

5. **Schedule amended:**

Schedule 3 of the Principal Act is amended as follows:

(a) For Section C, substitute:

"C. Notwithstanding subparagraph A(1), with respect to each Reportable Account that is a Preexisting Account or with respect to each Financial Account that is opened prior to becoming a Reportable Account, the TIN(s) or date of birth is not required to be reported if such TIN(s) or date of birth is not in the records of the Reporting Financial Institution and is not otherwise required to be collected by such Reporting Financial Institution under domestic law. However, a Reporting Financial Institution is required to use reasonable efforts to obtain the TIN(s) and date of birth with respect to these accounts OR each Reportable Account that is a

Preexisting Account and with respect to each Financial Account that is opened prior to becoming a Reportable Account by the end of the second calendar year following the year in which such Accounts were identified as Reportable Accounts.";

(b) In section III -

(i) For the description after the heading, substitute:

"The following procedures apply with respect to Preexisting Individual Accounts";

(ii) in subparagraph B(2)(a) to (f), for "Reportable Jurisdiction" substitute "Foreign Jurisdiction";

(iii) in subparagraph B(4), for "Reportable Jurisdiction" substitute "Foreign Jurisdiction";

(iv) subparagraph B(6), for "Reportable Jurisdiction" wherever occurring, substitute "Foreign Jurisdiction";

(v) in subparagraph B(6)(a)(ii), and (b)(ii), for "non-reportable status" substitute "residence for tax purposes other than such Foreign Jurisdiction";

(vi) in subparagraph C(5)(a), for "Reportable Person" substitute "resident for tax purposes in a Foreign Jurisdiction";

(vii) in subparagraph C(5)(b), for "Reportable Account with respect to each Reportable Jurisdiction", substitute "resident for tax purposes of each Foreign Jurisdiction";

(viii) in subparagraph C(8) and (9), for "Reportable Jurisdiction" substitute "Foreign Jurisdiction";

(c) in Section IV, for the description after the heading substitute:

"The following procedures apply with respect to New Individual Accounts";

(d) in section V, subparagraph B, for "paragraph D", substitute "Paragraph C";

(e) in section VI -

(i) For the description after the heading substitute:

"The following procedures apply with respect to New Entity Accounts";

(ii) In subparagraph A(1)(a), substitute and insert:

"(a) Obtain a self-certification, which may be part of the account opening documentation, that allows the Reporting Financial Institution to determine the Account Holder's residence(s) for tax purposes and TIN and confirm the reasonableness of such self-certification based on the information obtained by the Reporting Financial Institution in connection with the opening of the account, including any documentation collected pursuant to AML/KYC Procedures. If the Entity certifies that it has no residence for tax purposes, the Reporting Financial Institution may rely on the address of the principal office of the

Entity to determine the residence of the Account Holder.";

(f) in section VI, subparagraph A(2)(c), omit "is a Reportable Person".