



## EXCLUDED ACCOUNT ORDER 2021

### Arrangement of Provisions

2. Dormant Account is a prescribed excluded account

**PURSUANT** to section 10K (a) of the Tax Information Exchange Act 2012, I, Tuala Tevaga Iosefo Ponifasio, Minister of Customs and Revenue, acting on the advice of the Commissioner of Inland Revenue, **MAKE** the following Order:

(Tuala Tevaga Iosefo Ponifasio)

**MINISTER OF CUSTOMS & REVENUE**

### ORDER

**1. Citation and commencement** - This Order may be cited as the Excluded Account Order 2021 and commences on the date it is made.

**2. Dormant Account is a prescribed excluded account:**

(1) For the purpose of section 10K(a) of the Tax Information Exchange Act 2012, a dormant account is hereby prescribed as an excluded account.

(2) A dormant account is:

- (a) an account (other than an Annuity Contract); and
- (b) an account where the Account Holder has not initiated a transaction with regard to the account or any other account held by the Account Holder with the Reporting Financial Institution in the past three years; and

- (c) an account where the Account Holder has not communicated with the Reporting Financial Institution that maintains such account regarding the account or any other account held by the Account Holder with the Reporting Financial Institution in the past six years; and
  - (d) in the case of a Cash Value Insurance Contract, an account where the Reporting Financial Institution has not communicated with the Account Holder that holds such account regarding the account or any other account held by the Account Holder with the Reporting Financial Institution in the past six years; and
  - (e) an account where the balance does not exceed \$1000USD.
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2021, SAMOA



11, Leavasa Road  
P.O. Box 10000  
Hon. Attorney General

GOVERNMENT OF SAMOA

*Office of the Attorney General*

**ATTORNEY GENERAL'S CERTIFICATE**

9 November 2021

Hon. Minister of Customs and Revenue

**EXCLUDED ACCOUNTS ORDER 2021**

1. I have considered the above-mentioned Order prepared by your Office and reviewed by my Office.
2. I am satisfied that the Order:
  - (a) is appropriate as to form and content; and
  - (b) makes proper provision for the matters intended to be covered by it.
3. Accordingly, the Order may now be translated and submitted to Cabinet for consideration before signature.

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Su'a Hellene Wallwork'.

(Su'a Hellene Wallwork)  
**ATTORNEY GENERAL**

Attach:



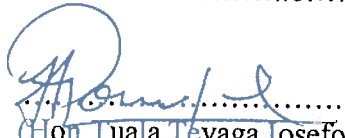
**POLOAIGA MO FA'AMATALAGA TAU TUPE E LÈ  
FA'AOGAINA 2021**

Faatulagaina o Aiaiga

2. O teugatupe e le'o toe galueaina ua faatonuina o se faamatalaga tautupe e lè faaogaina

**E TUSA AI** ma fuaiupu 10K (a) o le Tulafono mo le Fetufa'aiga o Faamatalaga Tau Lafoga 2012,  
O AU, TUALA TEVAGA IOSEFO PONIFASIO, Minisita mo Tiute ma Tupe Maua, i le faia i luga o fautuaga a le Komesina o Lafoga, UA OU FAIA AI lenei Poloaiga:

FAIA i Apia i lenei aso .....<sup>25<sup>th</sup></sup>.....o.....<sup>Novemba</sup>.....2021

  
.....  
(Hon Tuala Tevaga Iosefo  
Ponifasio)

**MINISITA MO TIUTE MA  
TUPE MAUA**

**POLOAIGA**

**1. Igoa puupuu ma le amataga** – E mafia ona taua lenei Poloaiga ole Poloaiga Mo Faamatalaga Tautupe e Le Fa'aogaina 2021 ma e faamamaluina ile aso na faia ai le Poloaiga.

**2. O se Teugatupe ua le toe galueaina ua faatonuina o se faamatalaga tautupe e le faaogaina. :**

(1) E tusa ai ma le vaega 10K(a) o le Tulafono mo le Fetufa'aiga o Faamatalaga Tau Lafoga 2012, o se teugatupe e

le'o toe galueaina ua faatonuina o se faamatalaga tautupe e lē faaogaina.

(2) O se teugatupe e le'o faaogaina o se:

(a) teugatupe (e ese mai i se Feagaiga o Tupe Maua Faaletausaga); ma

(b) o le teugatupe e le'i toe galueaina e le Tagata e ona le teugatupe po'o seisi lava teugatupe a lea tagata i totonu o se Faalapotopotoga Tau Tupe i le

(c) e le'i toe fesootai atu le tagata e ona le tupe i le Faalapotopotoga Tau Tupe o lo'o vaaia lea teugatupe e fa'atatau lea i le teugatupe po'o seisi lava teugatupe e umia e lea tagata teutupe i lea Faalapotopotoga Tau Tupe i le tuana'i ai ole ono tausaga; ma

(d) i le tulaga o se Feagaiga o Tau Aogā i Tinoitupe ole Inisiua, o se teugatupe ua le fesoota'i le Faalapotopotoga Tau Tupe e Lipotia Mataupu Tau Lafoga ma le tagata e ona le tupe poo seisi lava teugatupe a lea tagata ile tuana'i ai ole ono tausaga; ma

(e) o se faamatalaga tautupe e le sili atu lona paleni ma le \$1000 talā Amerika.

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