



INCOME TAX AMENDMENT ACT 2016

No. 338

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An Act to amend the Income Tax Act 1961 to provide for regulations to give effect to agreements or arrangements relating to Niue and any other country or territory about the exchange of tax information.

The Assembly enacts as follows—

- 1 Title**
This Act is the Income Tax Amendment Act 2016.
- 2 Commencement**
This Act comes into force on the day after the date on which it becomes law in accordance with Article 34 of the Constitution.
- 3 Principal Act amended**
This Act amends the Income Tax Act 1961.
- 4 Section 152 (Regulations) amended**
 - (1) Section 152 is amended by adding “; and” and by adding the following paragraph after paragraph (c)—
 - “(d) giving effect to, or enabling effect to be given to, any agreement or arrangement entered into by Cabinet for and on behalf of the Government of Niue for the exchange of information that relates to tax (including the automatic exchange of that information) in relation to Niue and any other country or territory.”

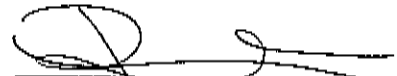
I, Togiavalu Pihigia, Speaker of the Niue Assembly, certify that the requirements of Article 34 of the Niue Constitution have been complied with.

SIGNED AND SEALED at the Assembly Chambers this 23rd day of December 2016.



Speaker of the Niue Assembly

COUNTERSIGNED in the presence of the Speaker



Clerk of the Niue Assembly



This Act is administered by the Tax Office.

This Act was passed by the Niue Assembly on the 14th day of December 2016.



FAKATUFONO TOHI KE FAKAHUI TUKUHAU HE TAU TUPE MOUA 2016

Numela 338

Tau Matakupu

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Ko e Fakatufono Tohi ke fakahui aki e matapatu Fakatufono Tohi he tau 1961 ke maeke ke talaga e tau la-matafakatufono tohi ke lata mo e tau maveheaga he Kautu ko Niue mo e tau Kautū i fafo hagaa ia ke he feutaakiaga he tau fekau faka - totogi tukupau he vahālotu he Kautū ko Niue mo e tau Kautū i fafo mo e tau atu motu.

Kua taute fakamatafakatufono he Fono Ekepule e Fakatufono Tohi pehe nai —

- 1 Matahigoa**
Ko e higoa he Fakatufono Tohi nai ko e Fakatufono Tohi Ke Fakahui he Tukupau he Tau Tupe Moua 2016.
- 2 Kamataaga**
To kamata e Fakatufono Tohi nai ke fakagahua he aho fakamua he mole atu e aho ne maopopo e tau tauteaga tuga e poakiaga ne toka ai he Matakupu 34 he Fakatufono Tohi Fakavē.
- 3 Fakahui e Matapatu Fakatufono Tohi**
Kua fakahui he Fakatufono tohi nai e Fakatufono Tohi Tukupau he Tau Tupe Moua 1961.

4 Fakahui e Matakupu 152 (tau La Fakatufono)

(1) Kua fakahui e Matakupu 152 ke lalafi atu e kupu "mo e" mo e lalafi atu e palatafa i lalo he oti e palatafa (c)-

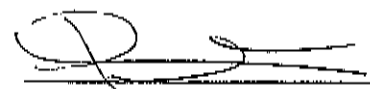
"(d) ke mailoga tuga e malolō he tau fakamatafakatufono e tau maveheaga po ke ha tauteaga mena kua fakamooli he Fono Kapeneta ma e Fakatufono Niue ke lata mo e feutaaki he tau iloaaga ke he tau fekau faka-totogi tukuhau (aofia ai mo e feutaaki he tau iloaaga ke he tau tutaki he Maveheaga he tau Kautū he lalolagi he ha magaaho ni) he vahā loto ha Niue mo e falu kautū mo e tau atu motu.

Ko au, TOGIAVALU PIHIGIA, ko e Fakatonufono he Fono Ekepule a Niue, hanai kua fakamooli ko e tau fakavēaga he Matakupu 34 he Tohi Fakavē a Niue kua maitua ki ai.

FAKAMOOLI MO E FAKAMAU he poko he Fono Ekepule a Niue he aho 23 he mahina *Tesemo* 2016.


Fakatonufono he fono Ekepule a Niue

FAKAMOOLI FOKI ki mua he Fakatonufono


Tohi Kupu he Fono Ekepule a Niue



Ko e Faahi Gahua Tanaki Tupe ke fakagahua e Fakatufono Tohi nai.
Kua fakamooli he Fono Ekepule a Niue e Fakatufono Tohi nai he aho 14 he mahina *Tesemo* 2016.
