



REPUBLIC OF NAURU

AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION (AMENDMENT) ACT 2016

No. 57 of 2016

An Act to amend the Automatic Exchange of Financial Account Information Act
2016

Certified: 23rd December 2016

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Enacted by the Parliament of Nauru as follows:

1 Short title

This Act may be cited as the *Automatic Exchange of Financial Account Information (Amendment) Act 2016*.

2 Commencement

This Act commences upon certification by the Speaker.

3 Amendment of the Automatic Exchange of Financial Account Information Act 2016

The *Automatic Exchange of Financial Account Information Act 2016* is amended by the provisions of this Act.

4 Insert new section 13A

A new section 13A is inserted as follows:

13A Application of Revenue Administration Act 2014

- (1) Despite section 7(2), the *Revenue Administration Act 2014* is subject to this Act and applicable only for the purposes of the administration of this Act.
- (2) For the avoidance of doubt, sections 9(4) and 13(3) prevail over any equivalent provision in the Revenue Administration Act 2014 or in any other Act.