

**YAZAKI SAMOA ENTERPRISE
BILL 2015**

SAMOA

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2015, No.

A BILL INTITULED

**TULAFONO TAU FAAOFI O GALUEGA TAU
ATINAE A LE YAZAKI SAMOA 2015**

SAMOA

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2015, Nu.

O SE TULAFONO TAU FAAOFI UA TAU

AN ACT to provide certain taxation assistance to Yazaki EDS Samoa Limited and for related purposes.

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 Yazaki Samoa Enterprise Act 2015.

(2) This Act is deemed to have commenced on 9 November 2015.

2. Interpretation - In this Act, unless the context otherwise requires:

“Commissioner” has the same meaning in the Tax Administration Act 2012;

“income tax” has the same meaning as in the Income Tax Act 2012;

“income year” has the same meaning as in the Tax Administration Act 2012;

“Inland Revenue Acts”, means the following Acts:

(a) Income Tax Act 2012;

(b) Tax Administration Act 2012; and

(c) Value Added Goods and Services Tax Act 2015.

“Minister” means the Minister responsible for Revenue;

“the Company” means Yazaki EDS Samoa Limited.

3. Act binds Government - This Act binds the Government.

O SE TULAFONO e tuuina atu ai nisi fesoasoani tau lafoga i le Kamupani a le Yazaki EDS Samoa Limited ma mo faamoemoega e fesootea i ai.

UA FAIA e le Fono Aoao Faitulafono a 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 Galuega Tau Atinae a le Yazaki Samoa 2015.

(2) O lenei Tulafono ua faatatauina e faapea na amata faamamaluina mai le aso 9 Novema 2015.

2. Faamatalaina o uiga o upu - I totonu o lenei Tulafono, ae vagana ai ua manaomia e le mataupu se isi uiga e ese ai:

“Komesina” o lo o i ai le uiga tutusa i le Tulafono Tau le Pulea o Lafoga 2012;

“lafoga o tupe maua” o lo o i ai le uiga tutusa i le Tulafono o Lafoga o Tupe Maua 2012;

“tausaga faaletupe maua” o lo o i ai le uiga tutusa i le Tulafono Tau le Pulea o Lafoga 2012;

“Tulafono o Tupe Maua i le Atunuu”, o lona uiga o Tulafono nei:

(a) Tulafono o Lafoga o Tupe Maua 2012;

(b) Tulafono Tau le Pulea o Lafoga 2012; ma

(c) Tulafono o Lafoga o Oloa ma Galuega Faatino e Faia i Luga o Aofaiga o Tau 2015.

“Minisita” o lona uiga o le Minisita e nafa ma Tupe Maua;

“o le Kamupani” o lona uiga o le Kamupani a le Yazaki EDS Samoa Limited.

3. O le Tulafono e noatia ai le Malo - O lenei Tulafono e noatia ai le Malo.

4. Object - The object of this Act is to provide taxation assistance to the Company to retain its enterprise in Samoa.

5. Income tax exemption - The Company is exempt until midnight of 8 November 2018 from liability for income tax under the Income Tax Act 2012 for all income earned by the Company in carrying out its enterprise in Samoa.

6. Value added goods and services tax exemption - The Company is exempt until midnight of 8 November 2018 from liability for value added goods and services tax under the Value Added Goods and Services Tax Act 2015 for goods imported by the Company into Samoa as raw materials that are required by and will be used by the Company for manufacturing, producing, processing or assembling products for export from Samoa.

7. Restriction on disposal of goods acquired exempt from tax - Any goods acquired by the Company exempted from any tax under this Act must not be sold, given away or otherwise disposed of by the Company except:

- (a) for raw materials after the further processing has been completed; or
- (b) upon the Company paying value added goods and services tax in accordance with the Value Added Goods and Services Tax Act 2015 on the value of the goods sold, given away or otherwise disposed of; or
- (c) after the expiration of five (5) years from the date of acquisition of the goods.

4. Sini - O le sini o lenei Tulafono o le tuuina atu lea o fesoasoani tau lafoga i le Kamupani e taofiofia ai lana galuega tau atinae i Samoa.

5. Tuusaunoaga mai lafoga o tupe maua - Ua tuusaunoa mai le Kamupani i noataga o lafoga o tupe maua seia oo atu i le vaeluaga o le po o le aso 8 Novema 2018, i lalo o le Tulafono o Lafoga o Tupe Maua 2012, mo tupe maua uma na mauaina e le Kamupani, i le tauaveina o lana galuega tau atinae i Samoa.

6. Tuusaunoaga mai lafoga o oloa ma galuega faatino e faia i luga o aofaiga o tau - Ua tuusaunoa le Kamupani mai noataga o lafoga o oloa ma galuega faatino e faia i luga o aofaiga o tau, seia oo atu i le vaeluaga o le po o le aso 8 Novema 2018, i lalo o le Tulafono o Lafoga o Oloa ma Galuega Faatino e Faia i Luga o Aofaiga o Tau 2015, mo oloa na faaulufale mai e le Kamupani i totonu o Samoa, e avea o ni meafaitino gaosi oloa ua manaomia e ma o le a faaaogā e le Kamupani e fausia, gaosia, galueaina ai pe tuufaatasia ai oloa mo le auina atu i fafo mai Samoa.

7. Tapulaa i le tuueseina atu o oloa ua mauaina ua tuusaunoa mai lafoga - So o se oloa ua mauaina e le Kamupani ua tuusaunoa mai so o se lafoga i lalo o lenei Tulafono, e lē tatau ona faatauina atu, aveese atu po o le tuueseina atu i se isi faiga e ese ai, e le Kamupani, seia vagana ai:

- (a) i le itu i meafaitino gaosi oloa ina ua maea ona toe galueaina; po o
- (b) ina ua totogi e le Kamupani lafoga o oloa ma galuega faatino e faia i luga o aofaiga o tau, e tusa ai ma le Tulafono o Lafoga o Oloa ma Galuega Faatino e Faia i Luga o Aofaiga o Tau 2015, i le tau aogā o oloa ua faatauina atu, aveese atu po o ua tuueseina atu i se isi faiga e ese ai; po o
- (c) ina ua maea le lima (5) tausaga talu mai le aso na mauaina ai oloa.

8. Records and inspections-(1) The Company must keep to the satisfaction of the Minister:

- (a) full records and accounts of all the Company transactions, assets, liabilities and funds;
- (b) full records and inventories of all items imported by the Company into Samoa;
- (c) full records and inventories of all products manufactured, produced, processed or assembled by the Company;
- (d) full records and inventories of all stocks of products held by the Company; and
- (e) full records of all products exported by the Company from Samoa.

(2) For the purpose of ascertaining whether this Act is being complied with, an authorised officer may:

- (a) enter and inspect the premises of the Company; and
- (b) inspect and take copies of the records of the Company.

(3) A person commits an offence who obstructs an authorised officer while that officer is carrying out or attempting to carry out an inspection authorised by subsection (2) commits an offence and is liable on conviction to a fine not exceeding 50 penalty units or to imprisonment for a term not exceeding six (6) months, or to both.

(4) In this section, “authorised officer” means a person authorised in writing under the Tax Administration Act 2012 to inspect books and documents or to request information.

9. Accounts and reports-(1) Within six (6) months after the end of a financial year, the Company must submit to the Minister and to the Commissioner a copy of its audited accounts disclosing

8. Faamaumauga ma asiasiga-(1) E ao i le Kamupani ona tausia ina ia faamalieleina ai le Minisita i:

- (a) faamaumauga ma faamatalaga tau tupe atoatoa o gaoioiga faapisinisi, meatotino, noataga ma faaputugatupe uma a le Kamupani;
- (b) faamaumauga ma lisi atoatoa o oloa taitasi uma ua faaulufaleina mai e le Kamupani i totonu o Samoa;
- (c) faamaumauga ma lisi atoatoa o oloa uma ua fausia, gaosia, galueaina po o ua tuufaatasia e le Kamupani;
- (d) faamaumauga ma lisi atoatoa o oloa o teugaolua uma o oloa ua umia e le Kamupani; ma
- (e) faamaumauga atoatoa o oloa uma ua auina ese atu i fafo e le Kamupani mai Samoa.

(2) Mo le faamoemoe o le faamautinoaina ua tausisia aiaiga o lenei Tulafono pe leai, e mafai e se tagata ofisa ua faatagaina ona:

- (a) ulufale ma asiasia nofoaga ma fale o le Kamupani; ma
- (b) asiasia ma faia ata o faamaumauga a le Kamupani.

(3) Ua faia e se tagata se soligatulafono, o ia lea ua ia faalavelave i se tagata ofisa faatagaina, a o tauaveina e lena tagata po o ua ia taumafai e tauaveina se asiasiga ua faatagaina e le faafuuiupu (2), ua ia faia se soligatulafono ma e noatia i luga o se moliaga ua faamaonia faaetulafono i se sala tupe e lē silia le 50 iunite tau faasalaga po o le nofosala i le falepuipui mo se vaitaimi e lē silia le ono (6) masina, po o ia faasalaga uma e lua.

(4) I totonu o lenei fuaiupu, “tagata ofisa faatagaina” o lona uiga o se tagata ua faatagaina i se faiga tusitusia i lalo o le Tulafono Tau le Pulea o Lafoga 2012, e asiasia tusi ma pepa aloaia po o le talosagaina o faamatalaga.

9. Faamatalaga tau tupe ma lipoti-(1) I totonu o le ono (6) masina talu mai le faaiuga o se tausaga faaletupe, e ao i le Kamupani ona faaoo atu i le Minisita ma le Komesina se ata o

sufficient information to show whether or not the Company has complied with the provisions of this Act.

(2) The Company must submit with the audited accounts a written report on the conduct and progress of the Company during the financial year to which the accounts relate.

(3) The Company must answer all questions put to it by the Minister or the Commissioner relevant to the report and accounts.

10. Expiry of Act - This Act expires on 9 November 2018.

11. Income Tax Act 2012 amended - For the Income Tax Act 2012, in Part A of Schedule 2, after paragraph (1)(zb) insert:

“(zc) the income of Yazaki Samoa Enterprise as provided under section 5 of the Yazaki Samoa Enterprise Act 2015.”.

12. Value Added Goods and Services Tax Act 2015 amended - For the Value Added Goods and Services Tax Act 2015, in Part A of Schedule 1, after paragraph (1)(h) insert:

“(i) an import of goods by Yazaki Samoa Enterprise under section 6 of the Yazaki Samoa Enterprise Act 2015.”.

ana faamatalaga tau tupe ua uma ona sueina faasuetusi e faailoa mai ai faamatalaga atoatoa ina ia faaalua ai pe ua taasisia e le Kamupani aiaiga o lenei Tulafono pe leai.

(2) E ao i le Kamupani ona faaooina atu faatasi ai ma faamatalaga tau tupe ua sueina faasuetusi, se lipoti tusitusia i le faafoeina ma le faagasologa i luma o gaoioiga a le Kamupani, a o faagasolo le tausaga faaletupe o lo o faatatau i ai faamatalaga tau tupe.

(3) E ao i le Kamupani ona tali atu i fesili uma ua fesiligia ai, e le Minisita po o le Komesina, e talafeagai i le lipoti ma faamatalaga tau tupe.

10. Aso e faamuta ai le aogā o le Tulafono - O lenei Tulafono e faamuta lona aogā i le aso 9 Novema 2018.

11. Ua teuteuina le Tulafono o Lafoga o Tupe Maua 2012 - Mo le Tulafono o Lafoga o Tupe Maua 2012, i totonu o le Vaega A o le Faamatalaga 2, i le tuanai ai o le parakalafa (1)(zb), ia faaofi e faapea:

“(zc) o tupe maua a le Kamupani o Galuega Tau Atinae a le Yazaki Samoa e pei ona aiaia i lalo o le fuaiupu 5 o le Tulafono o Galuega Tau Atinae a le Yazaki Samoa 2015.”.

12. Ua teuteuina le Tulafono o Lafoga o Oloa ma Galuega Faatino e Faia i Luga o Aofaiga o Tau 2015 - Mo le Tulafono o Lafoga o Oloa ma Galuega Faatino e Faia i Luga o Aofaiga o Tau 2015, i totonu o le Vaega A o le Faamatalaga 1, i le tuanai ai o le parakalafa (1)(h) ia faaofi e faapea:

“(i) o le faaulufaleina mai o oloa e le Kamupani o Galuega Tau Atinae a le Yazaki Samoa i lalo o le fuaiupu 6 o le Tulafono o Galuega Tau Atinae a le Yazaki Samoa 2015.”.

13. Transitional - Despite section 10, the following provisions apply:

- (a) for the 2018 income year, the income earned by the Company in carrying out its enterprise in Samoa is to be apportioned between the part of the income year up to midnight of 8 November 2018 and the part which after, midnight of 8 November 2018 and following days, calculated in whole days, and only the income attributed to the period of the income year preceding 8 November 2018 is exempt from income tax;
- (b) from 8 November 2009 to midnight of 8 November 2018, the assets of the Company may be depreciated in any amount as would otherwise be allowed under the Inland Revenue Acts for wear and tear; and after midnight of 8 November 2018, the written down value of those assets is to be treated to be the commencing values for computing future depreciation allowances for income tax purposes;
- (c) all losses incurred by the Company in carrying out its enterprises in Samoa from 8 November 2009 up to midnight of 8 November 2018 is taken to have occurred in the 2018 income year, and may be set off against income earned after midnight of 8 November 2018, pursuant to the Inland Revenue Acts.

13. Aiaiga tau soloaiga - E ui lava i le fuaiupu 10, o aiaiga nei ua taua e faaaogā:

- (a) mo le tausaga faaletupe maua 2018, o tupe maua ua mauaina e le Kamupani, i le tauaveina o ana galuega tau atinae i Samoa, o le a tatau ona vaevaeina tutusa i le va o le vaega o le tausaga faaletupe maua e oo atu i le vaeluaga o le po o le aso 8 Novema 2018, ma le vaega lea, pe a tuanai ai, le vaeluaga o le po o le aso 8 Novema 2018 ma aso e mulimuli mai ai, i le fuafuaina i aso atoatoa, ma ua na o le tupe maua ua faatatauina i le vaitaimi o le tausaga faaletupe maua e muamua atu i le aso 8 Novema 2018, e tatau ona tuusaunoa mai lafoga o tupe maua;
- (b) mai le aso 8 Novema 2009 e oo atu i le vaeluaga o le po o le aso 8 Novema 2018, e mafai ona faaitiitia le aogā o meatotino a le Kamupani i so o se aofaiga e pei ona o le a faatagaina ai i se isi faiga e ese ai i lalo o Tulafono o Tupe Maua a le Atunuu, mo mea ua faaleagaina; ma i le tuanai ai o le vaeluaga o le po o le aso 8 Novema 2018, o le tau aogā ua faaitiitia o ia meatotino ua tusia, o le a tatau ona faatatauina e faapea o tau aogā amata mo le fuafuaina o le faaitiitiga o totogi i le lumanai mo faamoemoe o lafoga o tupe maua;
- (c) o tupe pau uma ua faatupulaia e le Kamupani i le tauaveina o ana galuega tau atinae i Samoa, mai le aso 8 Novema 2009, e oo atu i le vaeluaga o le po o le aso 8 Novema 2018, ua ave e faapea sa tulai mai i le tausaga faaletupe maua 2018, ma e mafai ona totogiina e faasaga i tupe maua na mauaina i le tuanai ai o le vaeluaga o le po o le aso 8 Novema 2018, e tusa ai ma Tulafono o Tupe Maua a le Atunuu.