

VALUE ADDED GOODS AND SERVICES TAX BILL 2015

SAMOA

Explanatory Memorandum

Introduction

The Bill intends to replace the Value Added Goods and Services Tax 1992/1993 (“the Act”). The Bill is important in addressing Samoa’s membership of the World Trade Organisation, as well as the improvements to technology, e-commerce and telecommunication services in providing international services nowadays and the ability of the Ministry for Revenue to develop new taxation rules to accommodate for those changes. By increasing the ‘turnover threshold’ at which businesses have to register, the Bill aims to reduce tax costs for certain smaller businesses. While there is a change in the name of the tax to goods and services tax (GST), the rules in the Bill for calculating the tax are largely unchanged.

The main objectives of the Bill are:

- to simplify, clarify and modernize the GST rules;
- to align the rules with technical international best practices;
- to align with similar tax laws recently introduced by other Pacific Island countries;
- to remove “primary production” from the list of exempt supplies;
- to increase the registration threshold to an annual turnover of \$130,000; and
- to extend the rules to be applied on certain imported services not currently taxed.

TULAFONO TAU FAAOFI O LAFOGA O OLOA MA GALUEGA FAATINO E FAIA I LUGA O AOFAIGA O TAU 2015

SAMOA

Faamatalaga e Faamalamalama ai

Faatomuaga

Ua faamoemoe le Tulafono Tau Faaofi ina ia suia le Tulafono o Lafoga o Oloa ma Galuega Faatino e Faia i Luga o Aofaiga o Tau 1992/1993 (“o le Tulafono”). E taua le Tulafono Tau Faaofi i le faalauiloaina o le tulaga o le avea ai o Samoa ma sui auai o le Faalapotopotoga o Fefaatauaiga a le Lalolagi, ae faapena foi i tulaga faaleleia o auaunaga faatekonolosi, auaunaga faaeletoroni o pisinisi ma fesootaiga, i le tuuina atu lea o auaunaga faaonaponei faava o malo, ma le mafai gafatia o le Matagaluega mo Tupe Maua e atiae ai tulafono faafoe fou tau lafoga, e mafai ai ona fetuunai i se tulaga talafeagai ma ia suiga. O le faatupulaia o ‘tupe maua i le laasaga amata’ lea ua faapea ona manaomia ai pisinisi ina ia faamauina, ma ua faamoemoe le Tulafono Tau Faaofi leni ina ia faaitiitia o tupe totogi tau lafoga mo nisi o pisinisi laiti. Ma e ui ina o lo o i ai se suiga i le igoa o le lafoga i oloa ma lafoga mo Galuega Faatino (GST), peitai ane, o lo o mafuli lava ina leai ni suiga i tulafono faafoe i le Tulafono Tau Faaofi, mo le fuafuaina o lafoga.

O sini autu nei o le Tulafono Tau Faaofi:

- ia faafaigofie, manino ma malamalama ma ia faafouina tulafono faafoe o lafoga o oloa ma Galuega Faatino (GST);
- ia ogatasi tulafono faafoe ma faiga masani aupito sili ona lelei i tulaga faapitoa faava o malo;
- ia ogatasi tulafono a Samoa ma suiga fou i tulafono o lafoga ua faamamaluina e isi atunuu o le Pasefika;
- ia aveese oloa gaosi tulaga muamua mai le lisi o oloa tuusaunoaina mai lafoga o oloa;
- ia siitia le laasaga amata ua faamauina o lafoga o oloa ma galuega faatino i le aofaiga o tupe maua faaletausaga e \$130,000; ma
- ia faalautele atu le faaaogāina o tulafono faafoe i nisi o galuega faatino e faaulufale mai, ia e le o faia i ai se lafoga i le taimi nei.

Clauses:**PART 1: PRELIMINARY**

- Clause 1:** - states that when enacted, the Bill will be called the Goods and Services Tax Act 2015 (“Act”), and will commence on the date of assent by Head of State, except provisions relating to “supply of imported services which commence on a date nominated by the Minister.
- Clause 2:** - provides for definitions of terms used throughout the Bill.
- Clause 3:** - provides for the definition of taxable activity, to include any activity carried on by a person including the supply of goods and services to any other person for consideration, and also activities of any public authority.
- Clause 4:** - defines “fair market value” as the price the supply fetched in an open market transaction freely made at the time of supply between persons dealing with each other at arm’s length.
- Clause 5:** - defines “price” of a supply as the total amount money paid by a person for the supply, fair market value of an amount in kind paid by a person for the supply, and taxes, duties, levies, fees and charges paid for the supply. The total amounts are reduced by any discounts or rebates

Fuaiupu:**VAEGA 1: FAATOMUAGA**

- Fuaiupu 1:** - ua taua ai e faapea, afai e pasia, o le a taua loa le Tulafono Tau Faaofi o le Tulafono o Lafoga o Oloa ma Galuega Faatino e Faia i Luga o Aofaiga o Tau 2015 (“Tulafono”), ma o le a amata faamamaluina i le aso e tuuina i ai le maliega a Le Ao o le Malo, ae vagana ai aiaiga e faatatau i “le tuuina atu o galuega faatino e faaulufale mai” lea e amata faamamaluina i se aso e filifilia e le Minisita.
- Fuaiupu 2:** - ua aiaia ai mo faamatalaga o uiga o fuaitau o faaaogāina i le Tulafono Tau Faaofi atoa.
- Fuaiupu 3:** - ua aiaia ai mo le faamatalaga o gaoioiga e aafia i lafoga totogi, ina ia aofia ai so o se gaoioiga o faatinoina e se tagata, e aofia ai le tuuina atu o oloa ma galuega faatino i so o se isi lava tagata mo le totogiina, ma e faapena foi i gaoioiga a so o se pulega a le Malo.
- Fuaiupu 4:** - ua faamatalaina ai le uiga o le fuaitau “tau talafeagai faamaketi”, e avea o le tau na mauaina i oloa tuuina atu i se feuiaiga faapisinisi i se maketi saoloto na faapea ona faia e aunoa ma se totogi i le taimi na tuuina atu ai oloa i le va o tagata o lo o fesootai ai o le tasi i le isi i sootaga e leai ni noataga.
- Fuaiupu 5:** - ua faamatalaina ai le uiga o le upu “tau” o oloa tuuina atu ua avea o se aofaiga atoa o tupe na totogiina e se tagata mo oloa tuuina atu, tau talafeagai faamaketi o se aofaiga i se ituaiga ua totogi e se tagata mo oloa tuuina atu, ma lafoga, tiute, lafoga faaee atu,

allowed and accounted for during the time of supply.

Clause 6: - defines “supply” to include grants or subsidies made on behalf of Government or public authority, or government supplies listed under this clause, and sets out the requirements of what constitutes a supply of goods, services, imported services and other forms of supply specified under this clause.

Clause 7: - provides that the Bill binds the Government. It also requires that GST exemptions must be specified in the GST legislation to have legal effect.

PART 2: VALUE ADDED GOODS AND SERVICES TAX

Clause 8: - imposes GST on taxable supplies by a registered person, taxable imports and imported services. It states the rate of GST and provides instances when a GST liability arises and identifies who must account for the GST.

totogifuapauina ma tau faaee atu ua totogiina mo oloa tuuina atu. O le aofaiga atoa o tupe ua faaitiitia e ala i so o se tau ua faapa’ū po o tupe toe maua mai ua faatagaina ma ua faaalua a o faagasolo le taimi o le tuuina atu o oloa.

Fuaiupu 6: - ua faamatalaina ai le uiga o “oloa tuuina atu” ina ia aofia ai tupe faameaalofa po o fesoasoani e faia e avea ai ma sui o le Malo po o se pulega a le Malo, po o oloa tuuina atu a le Malo o lo o lisiina i lalo o lenei fuaiupu, ma faatulaga atu ai manaoga o itu e faatulagaina ai le tuuina atu o oloa, galuega faatino, galuega faatino e faaulufale mai ma isi ituaiga o oloa tuuina atu ua faamaotiina i lalo o lenei fuaiupu.

Fuaiupu 7: - ua aiaia ai e faapea e noatia le Malo i le Tulafono Tau Faaofi. Ua faapea foi ona manaomia ai e faapea e ao ona faamaoti tuusaunoaga o Lafoga o Oloa ma Galuega Faatino, i totonu o le Tulafono o Lafoga o Oloa ma Galuega Faatino ina ia faamamaluina faaletulafono.

VAEGA 2: LAFOGA O OLOA MA GALUEGA FAATINO E FAIA I LUGA O AOFAIGA O TAU

Fuaiupu 8: - ua faaee atu ai e se tagata faamauina Lafoga o Oloa ma galuega faatino, i oloa tuuina atu e aafia i lafoga, oloa faaulufale mai ma galuega faatino e faaulufale mai, ia e aafia i lafoga. O lo o taua ai le fua faatatau o Lafoga o Oloa ma Galuega Faatino (GST), ma aiaia ai itu e aliali mai pe a faatulai mai se noataga o Lafoga o Oloa ma Galuega Faatino, ma faailoagofie ai po o ai tonu le tagata e ao ona fitoitonu i ai le Lafoga (GST).

PART 3: REGISTRATION

- Clause 9:** - states:
- the \$130,000 (turnover) registration threshold for any person to be liable under the Bill to be registered for the purpose of collecting GST;
 - the exception to the general rule, that a person who does not meet the registration threshold may apply to the Commissioner to be registered; and
 - the application process for registration.
- Clause 10:** - empowers the Commissioner to register a person who satisfies the registration requirements set out in clause 9 of the Bill and issue that person with a GST registration certificate, including the discretion relating to the time of effect of the registration of a person.
- Clause 11:** - provides the obligations of a registered person to display the GST registration certificate and notify the Commissioner in writing of any changes in the name (including business name) address; place of business; or nature of the enterprise of the person within 15 working days of the change occurring.
- Clause 12:** - provides the cancellation process for any registered person.

VAEGA 3: FAAMAUINA

- Fuaiupu 9:** - ua taua ai e faapea:
- e \$130,000 (tupe maua faaletausaga) le laasaga amata e noatia ai so o se tagata i lalo o le Tulafono Tau Faaofi, e faamauina mo le faamoemoe o le aoina mai o lafoga (GST);
 - o le tuusaunoaga o le tulafono faafoe lautele e faapea o se tagata e lē ausiaina le laasaga amata o le faamauina, e mafai ona talosaga i le Komesina ina ia faamauina; ma
 - o le faagasologa o le talosaga mo le faamaoniga.
- Fuaiupu 10:** - ua tuuina atu ai malosiaga i le Komesina e faamauina ai se tagata o ia lea ua na faamalieina manaoga o le faamauina ua faatulagaina atu i totonu o le fuaiupu 9 o le Tulafono Tau Faaofi ma tuuina atu i lena tagata le Tusi Faamaonia o le Faamauina o Lafoga o Oloa ma Galuega Faatino, e aofia ai le pule faitalia e faatatau i le taimi e faamamaluina ai le faamauina o se tagata.
- Fuaiupu 11:** - ua aiaia ai noataga o se tagata faamauina ina ia faalauiloa le tusi faamaonia o le faamauina o le Lafoga o Oloa ma Galuega Faatino ma ia logoina le Komesina i se faiga tusitusia i so o se suiga i le igoa (e aofia ai le igoa o le pisinisi), tuatusi; nofoaga o pisinisi; po o le uiga moni o le pisinisi a le tagata, i totonu o le 15 aso faigaluega ua tulai mai ai le suiga.
- Fuaiupu 12:** - ua aiaia ai mo le faagasologa e faalēaogāina ai le faamauina o so o se tagata.

Clause 13: - provides that a person is taken to have made a taxable supply once that person's registration is cancelled.

PART 4: SUPPLIES

Division 1 - General rules

Clause 14: - provides the rules relating to mixed supplies; such as when a particular supply is the mixture of different things and often of both goods and services.

Clause 15: - provides the general rules and specific rules relating to the time of supply, and when the supply of goods or services occurs.

Clause 16: - provides the rules relating to the place of supply of goods, and where a supply of goods occurs.

Clause 17: - provides the rules relating to the place of supply of services, and where a supply of services occurs.

Clause 18: - provides the rules for determining the value of a supply, and how the value of a supply is to be calculated for the purpose of GST.

Clause 19: - provides the rules for determining the value of a supply of imported services, of when the supplier and the recipient are associates or when the person utilizing imported services uses those

Fuaiupu 13: - ua aiaia ai e faapea, ua faatatauina lava se tagata ua ia tuuina atu ni oloa e aafia i lafoga totogi, i le taimi lava lea e faalēaogāina ai le faamauina o lea tagata.

VAEGA 4: OLOA TUUINA ATU

Vaevaega 1 - Tulafono faafoe lautele

Fuaiupu 14: - ua aiaia ai tulafono faafoe e faasino i oloa eseese e tuuina atu; e pei o le taimi ua i ai se tulaga fefiloi o mea eseese i ni oloa faapitoa e tuuina atu, ma e masani lava ona tulai mai i oloa uma ma galuega faatino.

Fuaiupu 15: - ua aiaia ai tulafono faafoe lautele ma tulafono faafoe faapitoa e faasino i le taimi e tuuina atu ai oloa, ma le taimi e tuuina atu ai oloa po o galuega faatino.

Fuaiupu 16: - ua aiaia ai tulafono faafoe e faasino i le nofoaga o tuuina atu ai oloa, ma le nofoaga e tuuina atu ai oloa.

Fuaiupu 17: - ua aiaia ai tulafono faafoe e faasino i le nofoaga o tuuina atu ai galuega faatino, ma le nofoaga o tuuina atu ai galuega faatino.

Fuaiupu 18: - ua aiaia ai tulafono faafoe mo le fuafuaina o le tau aogā o oloa tuuina atu, ma le faiga o le a fuafuaina ai le tau o le oloa tuuina atu mo le faamoemoe o Lafoga o Oloa ma Galuega Faatino.

Fuaiupu 19: - ua aiaia ai tulafono faafoe mo le fuafuaina o le tau aogā o le tuuina atu o galuega faatino e faaulufale mai, ma le taimi e galulue faatasi ai lē e tuuina atu oloa ma lē na te taliaina, po o

services partly in producing a taxable supply and partly for other purposes.

Division 2 - Special rules

- Clause 20:** - provides the special rules applied on the goods by a registered person for private or exempt use, to ensure that these goods are appropriately taxed.
- Clause 21:** - provides the special rules applied on specific arrangements for second hand goods.
- Clause 22:** - provides the special rules relating to the supply of a right or option and the exercise of those rights or options; sets out special rules applying to vouchers generally, including phone cards.
- Clause 23:** - provides the rules on lay-by sales.

PART 5: IMPORTS

- Clause 24:** - provides the rules for determining the time of import of goods;
- Clause 25:** - provides the rules of determining the value of imports; of how to account for cost, insurance and freight plus taxes, charges and fees under this Bill;

pe afai e faaaogāina e le tagata ia galuega faatino ua faaulufale mai, o sona vaega mo le gaosiga o ni oloa e aafia i lafoga totogi, ma se vaega mo nisi faamoemoe.

Vaevaega 2 - Tulafono faafoe faapitoa

- Fuaiupu 20:** - ua aiaia ai tulafono faafoe faapitoa e faaaogā i oloa e se tagata faamauina mo le faaaogāina e patino ia te ia po o le faaaogāina tuusaunono, ina ia faamautinoa ai o nei oloa o lo o talafeagai ona faia i ai o le lafoga.
- Fuaiupu 21:** - ua aiaia ai tulafono faafoe faapitoa e faaaogā i fuafuaga faapitoa mo oloa tuai ua toe faatau atu i tau pa'ū.
- Fuaiupu 22:** - ua aiaia ai tulafono faafoe faapitoa e faasino i le tuuina atu o se aia tatau po o se filifiliga ma le faatinoga o na aia tatau po o filifiliga; ua faatulagaina ai tulafono faafoe faapitoa e faaaogā i pepa mo tupe totogi i se tulaga lautele, e aafia ai pepa o telefoni e totogi muamua.
- Fuaiupu 23:** - ua aiaia ai tulafono faafoe o oloa tuai ua toe faatau atu e totogi auauai.

VAEGA 5: OLOA FAAULUFALE MAI

- Fuaiupu 24:** - ua aiaia ai tulafono faafoe mo le fuafuaina o le taimi e faaulufale mai ai oloa.
- Fuaiupu 25:** - ua aiaia ai tulafono faafoe o le fuafuaina o le tau aogā o oloa faaulufale mai; le faiga e faamaumau ai tau, inisia ma uta e faaopoopo i ai lafoga, tau faaee atu ma totogifupaupuina i lalo o lenei Tulafono Tau Faaofi.

PART 6: INPUT TAX CREDITS

- Clause 26:** - provides the rules of how to allow input tax credit to a registered person; to ensure that the registered person only pays the appropriate amount of tax to the Commissioner;
- Clause 27:** - provides the rules for determining input tax credit for newly registered person; to ensure that a special tax credit is available for certain inventory on hand at the time of registration;

PART 7: POST-SUPPLY ADJUSTMENTS

- Clause 28:** - provides for post supply adjustments where a registered person has incorrectly accounted for GST in respect of the supply because of a subsequent change in the circumstances concerning the supply;

PART 8: GST PERIODS AND REFUNDS

- Clause 29:** - maintains the current arrangements under the Act for the two categories of GST periods.
- Clause 30:** - sets out the formula for calculating GST payable for a GST period;

VAEGA 6: FAASILIGA O LAFOGA MAUA MAI

- Fuaiupu 26:** - ua aiaia ai tulafono faafoe i le faiga e faatagaina ai faasiliga o lafoga maua mai i se tagata faamauina, ina ia faamautinoa ai e faapea, e totoi e le tagata faamauina na o le aofaiga talafeagai o le lafoga i le Komesina.
- Fuaiupu 27:** - ua aiaia ai tulafono faafoe mo le fuafuaina o faasiliga o lafoga maua mai mo tagata faatoa faamauina; ina ia mautinoa o lo o avanoa se lafoga faasili faapitoa mo nisi oloa o lo o i ai i le taimi o le faamauina.

VAEGA 7: FETUUNAIGA O OLOA TUUINA ATU MULIMULI

- Fuaiupu 28:** - ua aiaia ai mo fetuunaiga o oloa tuuina atu mulimuli pe afai na sese ona faitauina e se tagata faamauina, le Lafoga o Oloa ma Galuega Faatino e tusa ai ma oloa tuuina atu, talu ai ona o se suiga mulimuli ane i tulaga aliae mai e aafia ai oloa.

VAEGA 8: VAITAIMI O LAFOGA O OLOA MA GALUEGA FAATINO MA LAFOGA TOE FAAFOI

- Fuaiupu 29:** - ua faatumauiina ai aiaiga o i ai nei i lalo o le Tulafono mo vaega e lua o vaitaimi o Lafoga o Oloa ma Galuega Faatino.
- Fuaiupu 30:** - ua faatulagaina ai le fua faatatauina mo le fuafuaina o Lafoga o Oloa ma Galuega Faatino e totoi mo se vaitaimi o Lafoga o Oloa ma Galuega Faatino.

Clause 31: - maintains the current arrangements under the Act of allowing the Commissioner to determine the appropriate arrangements for claiming refunds.

Clause 32: - sets out of a range of immunities from indirect taxation for diplomats, international organisations. The relief provided by this clause only relates to taxable supplies, taxable imports are exempted under the First Schedule. This provision ensures that effect is to be given to the exemption through a refund process.

PART 9: DOCUMENTATION AND PROCEDURES

Division 1 - GST documentation

Clause 33: - provides for the issuing of tax invoices by a registered person in respect of a taxable supply to another registered person.

Clause 34: - provides for the discretion of the Commissioner to permit a person who receives a supply to issue a recipient created tax subject to certain conditions.

Clause 35: - allows the Commissioner to determine alternative arrangements for the issuing of tax invoice where it is impractical to require a tax invoice;

Fuaiupu 31: - ua faatumauiina ai faatulagaga o i ai nei i lalo o le Tulafono lea o lo o faatagaina ai le Komesina e fuafuaina ai fetuunaiga talafeagai mo le tapaina o lafoga toe faafoi.

Fuaiupu 32: - ua faatulagaina ai se faasologa o tuusaunoaga mai lafoga e le o tuusao mo tagata aloaia faava o malo, faalapotopotoga faava o malo. O le faamama avega o aiaia e lenei fuaiupu, e faatatau lava i na o oloa tuuina atu e aafia i lafoga totogi, oloa faaulufale mai e aafia i lafoga ua tuusaunoaina i lalo o le Faamatalaga Muamua. O lenei aiaiga ua faamautinoa ai e faapea, e ao ona aloaia le tuuina atu o tuusaunoaga, e ala i se faagasologa o lafoga toe faafoi.

VAEGA 9: FAAMAUMAUGA ALOAIA MA TAUALUMAGA

Vaevaega 1 - Faamaumauga aloaia o Lafoga o Oloa ma Galuega Faatino

Fuaiupu 33: - ua aiaia ai mo le tuuina atu o pepa o lafoga o oloa e se tagata faamauiina e tusa ai o oloa tuuina atu e aafia i lafoga totogi, i se isi tagata faamauiina.

Fuaiupu 34: - ua aiaia ai mo le pule faitalia a le Komesina e faatagaina ai se tagata o ia lea ua na mauaina oloa ina ia tuuina atu se lafoga ua faia i lē e taliaina, i le noatia ma le fai fuafua i nisi tuutuuga.

Fuaiupu 35: - ua faatagaina ai le Komesina e fuafuaina nisi faatulagaga mo le tuuina atu o pepa o lafoga o oloa pe afai ua lē mafai ona faatino le manaoga ina ia maua se pepa o lafoga o oloa.

Clause 36: - provides for the issuing of credit and debit notes in respect of post-sale adjustments made under clause 29;

Clause 37: - provides for the issuing and receiving of GST documentation (GST invoices, credit noted and debit notes) when supplies are made through agents;

Clause 38: - provides that a registered person who has not received an original tax invoice, credit note or debit note that the supplier should have issued, may request it from the supplier;

Clause 39: - provides general rules for the issuance and retention of GST documentation;

Clause 40: - provides for the obligation of registered person to state GST inclusive pricing of taxable supplies to unregistered persons;

Division 2 - Procedures

Clause 41: - provides for the process of filing GST returns and allows the Commissioner to determine alternative filing dates;

Fuaiupu 36: - ua aiaia ai mo le tuuina atu o faamatalaga o faasiliga o lafoga ua totogi ma faamatalaga o aitalafu tau lafoga, e tusa ai ma fetuunaiga o oloa faatauina atu mulimuli na faia i lalo o le fuaiupu 29.

Fuaiupu 37: - ua aiaia ai mo le tuuina atu ma le taliaina o faamaumauga aloaia o Lafoga o Oloa ma Galuega Faatino (pepa o lafoga o oloa ma galuega faatino, faamatalaga o faasiliga o lafoga ua totogi ma faamatalaga o aitalafu tau lafoga) pe a tuuina atu oloa e ala i sooupu.

Fuaiupu 38: - ua aiaia ai e faapea, e mafai e se tagata faamauina, o ia lea na te le i mauaina se uluai pepa o lafoga o oloa, se faamatalaga o faasiliga o lafoga ua totogi po o se faamatalaga o aitalafu tau lafoga, lea sa tataua ona faaoo atu e lē e tuuina atu oloa, ona talosagaina lea pepa o lafoga o oloa mai lē o tuuina atu oloa.

Fuaiupu 39: - ua aiaia ai tulafono faafoe lautele mo le tuuina atu ma le taofia o faamaumauga aloaia o Lafoga o Oloa ma Galuega Faatino.

Fuaiupu 40: - ua aiaia ai mo noataga o se tagata faamauina e faailoa Lafoga o Oloa ma Galuega Faatino o lo o aofia ai i le faatulagaina o tau o oloa e aafia i lafoga totogi, i tagata e le i faamauina.

Vaevaega 2 - Taulumaga

Fuaiupu 41: - ua aiaia ai mo le taulumaga e faatoai atu ai faamatalaga o tupe maua o Lafoga o Oloa ma Galuega Faatino, ma faatagaina ai le Komesina e fuafuaina nisi aso e faatoai atu ai faamatalaga o tupe maua o Lafoga.

Clause 42: - provides for the due date for payment of GST for a registered person and for an importer;

Clause 43: - provides the rules for collection of GST on taxable imports by the Comptroller of Customs;

Clause 44: - requires certain non-residents to appoint a Samoan based representative to manage their GST liabilities. Representative must be tax agents registered under the Tax Administration Act 2012;

Clause 45: - provides for the recovery of unpaid GST from the recipient of a supply if the recipient has dishonestly claimed that the supply is an exempt or zero-rated supply; empowers the Commissioner to assess the recipient of a supply for the GST and requires the Commissioner to serve a notice of an assessment on the recipient of the supply.

PART 10: MISCELLANEOUS

Clause 46: - provides for a number of offences similar to those in the Act and also added are new offences, designed to strengthen the GST arrangements, namely;

Fuaiupu 42: - ua aiaia ai mo le aso e tatau ona totogi ai Lafoga o Oloa ma Galuega Faatino e se tagata faamauina ma se tagata e faaulufaleina mai oloa.

Fuaiupu 43: - ua aiaia ai tulafono faafoe mo le aoina mai o Lafoga o Oloa ma Galuega Faatino i luga o oloa faaulufale mai e aafia i lafoga totogi, e le Pule o Tiute.

Fuaiupu 44: - ua manaomia ai nisi tagata e lē nofomau ina ia tofia se sui e nofomau i Samoa e faafoeina a latou aitalafu o Lafoga o Oloa ma Galuega Faatino. O sui e tatau ona aveva ma sui sooupu tau lafoga o i latou ia ua faamauina i lalo o le Tulafono o le Faafoega o Lafoga 2012.

Fuaiupu 45: - ua aiaia ai mo le toe faaolaina mai o Lafoga o Oloa ma Galuega Faatino e le i totogiina mai lē na taliaina oloa pe afai na tapaina e lē na taliaina oloa i se ala piopio, e faapea o oloa, o oloa ua tuusaunoaina po o oloa e lē tatau ona faatatauina; ua tuuina atu ai malosiaga i le Komesina e iloiloaina ai lē na taliaina oloa mo Lafoga o Oloa ma Galuega Faatino, ma ua manaomia ai le Komesina ina ia faaoo atu se faasilasilaga o se iloiloaga i lē na taliaina oloa.

VAEGA 10: AIAIGA ESEESE

Fuaiupu 46: - ua aiaia ai mo se aofaiga o soligatulafono e tutusa ma soligatulafono o i totonu o le Tulafono, ma ua faapea foi ona faaopoopo i ai soligatulafono fou, ua faapea ona fuafuaina e faamalosiaga ai faatulagaga o Lafoga o Oloa ma Galuega Faatino, aemaise lava:

- applying for cancellation of registration when still required to be registered;
- failing to display the GST registration certificate as required;
- failing to apply for cancellation of registration as required;
- failing to appoint a GST representative.

Clause 47: - provides the penalties a registered person is subject to pay in cases whereby a registered person evades or attempts to evade any amount of tax payable.

Clause 48: - provides a general anti-avoidance rule for GST to deter schemes designed to give persons benefits by reducing GST, increasing refunds or altering the timing of payment of GST or refunds.

Clause 49: - provides for a person who carries on a taxable activity in branches or divisions to apply in writing to the Commissioner for a branch or a division to be registered as a separate registered person;

Clause 50: - provides for the currency of an amount taken into account for the purposes of GST.

Clause 51: - empowers the Head of State to make regulations on advice of Cabinet to prescribe any matters as required to give effect to the Bill.

- le talosaga ai mo le faalēaogāina o le faamauina pe afai o lo o manaomia pea le tatau ona faamauina;
- ua lē mafai ona faalauiloa le tusi faamaonia o le faamauina o Lafoga o Oloa ma Galuega Faatino, e pei ona manaomia;
- ua lē mafai ona talosaga mo le faalēaogāina o le faamauina e pei ona manaomia;
- ua lē mafai ona tofia se sui tau Lafoga o Oloa ma Galuega Faatino.

Fuaiupu 47: - ua aiaia ai faasalaga e noatia ai se tagata faamauina, na te totogiina i tulaga pe afai ua alofia e le tagata faamauina po o ua taumafai e alofia, le totogiina o se aofaiga o lafoga.

Fuaiupu 48: - ua aiaia ai mo se tulafono faafoe lautele e tetee atu ai i tulaga e alofia ai Lafoga o Oloa ma Galuega Faatino, ina ia taofia ai fuafuaga e tuuina atu ai faamanuiaga i tagata, e ala i le faaitiitia o Lafoga o Oloa ma Galuega Faatino, siitia lafoga toe faafoi po o le suia o le taimi e totogi ai Lafoga o Oloa ma Galuega Faatino po o lafoga toe faafoi.

Fuaiupu 49: - ua aiaia ai mo se tagata o ia lea o lo o tauaveina o se gaoioiga tau lafoga i ni lala po o ni vaega, ina ia talosaga i se faiga tusitusia i le Komesina mo se lala po o se vaega e faamauina ai o ia e avea ma tagata faamauina e ese mai ai.

Fuaiupu 50: - ua aiaia ai mo ituaiga o tupe i se aofaiga ua faatatauina mo faamoemoega o Lafoga o Oloa ma Galuega Faatino.

Fuaiupu 51: - ua tuuina atu ai malosiaga i Le Ao o le Malo e faia ai tulafono faatonutonu i luga o le fautuaga a le Kapeneta, e faatonuina ai o so o se mataupu e pei ona manaomia ina ia aloia ai le Tulafono Tau Faaofi.

Clause 52: - repeals the Act and sets out the effects of repealing the Act and provides for transitional and saving provisions for the arrangements under the repealed Act prior to the commencement of the Bill.

Schedule 1: - provides the list of exempted imports.

Schedule 2: - provides the list of exempted supplies;

Schedule 3: - provides the list of zero rated supplies.

Fuaiupu 52: - ua soloia ai le Tulafono ma faatulagaina ai o aafiaga o le soloia o le Tulafono, ma aiaia ai mo aiaiga tau soloaiga ma aiaiga faasaoina, mo faatulagaga i lalo o le Tulafono ua soloia a o lumanai ai le amata faamamaluina o le Tulafono Tau Faaofi.

Faamatalaga 1: - ua aiaia ai le lisi o oloa faaulufale mai ua tuusaunoaina.

Faamatalaga 2: - ua aiaia ai le lisi o oloa ua tuusaunoaina.

Faamatalaga 3: - ua aiaia ai le lisi o oloa e lē faatatauina.

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(Hon TUILOMA Lameko)
MINISTER FOR REVENUE

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(Hon TUILOMA Lameko)
MINISITA MO TUPE MAUA