

**VALUE ADDED GOODS AND SERVICES
TAX BILL 2015**

SAMOA

Arrangement of Provisions

**PART 1
PRELIMINARY**

1. Short title and commencement
2. Interpretation
3. Definition of “taxable activity”
4. Definition of “fair market value”
5. Definition of “price”
6. Definition of “supply”
7. Application

**PART 2
VALUE ADDED GOODS AND SERVICES TAX**

8. Imposition and liability for GST

**PART 3
REGISTRATION**

9. Application for registration
10. Registration
11. Obligations of a registered person
12. Cancellation of registration

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

SAMOA

Faatulagaina o Aiaiga

**VAEGA 1
FAATOMUAGA**

1. Igoa puupuu ma le amataga
2. Faamatalaina o uiga o upu
3. Faamatalaga o “gaoioiga e aafia i lafoga totogi”
4. Faamatalaga o “tau talafeagai faamaketi”
5. Faamatalaga o “tau”
6. Faamatalaga o le “tuuina atu”
7. Faaaogāina

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

8. Faaeina atu ma noataga mo Lafoga o Oloa ma Galuega Faatino

**VAEGA 3
FAAMAUINA**

9. Talosaga mo le faamauina
10. Faamauina
11. Noataga o se tagata faamauina
12. Faalēaogāina o le faamauina

13. Deemed taxable supply on cancellation of registration

**PART 4
SUPPLIES**

Division 1 - General rules

14. Mixed supplies
15. Time of supply
16. Place of supply of goods
17. Place of supply of services
18. Value of a supply
19. Value of a supply of imported services

Division 2 - Special rules

20. Application of goods to private or exempt use
21. Second-hand goods
22. Rights, options, and vouchers
23. Lay-by sales

**PART 5
IMPORTS**

24. Time of import
25. Value of import

**PART 6
INPUT TAX CREDITS**

26. Allowance of an input tax credit
27. Input tax credit for newly registered person

**PART 7
POST-SUPPLY ADJUSTMENTS**

28. Post-supply adjustments

13. Oloa tuuina atu ua faatatauina e aafia i lafoga tofogi i luga o le faalēaogāina o le faamauina

**VAEGA 4
OLOA TUUINA ATU**

Vaevaega 1 - Tulafono faafoe lautele

14. Oloa eseese e tuuina atu
15. Taimi e tuuina atu ai oloa
16. Nofoaga o lo o tuuina atu ai oloa
17. Nofoaga e tuuina atu ai galuega faatino
18. Tau aogā o oloa tuuina atu
19. Tau aogā o le tuuina atu o galuega faatino faaulufale mai

Vaevaega 2 - Tulafono faafoe faapitoa

20. Faaogāina o oloa i tulaga tumaoti po o tuusaunoaga
21. Oloa tuai ua toe faatau atu i ni tau pa'ū
22. Aia tatau, filifiliga ma pepa e tofogi ai tupe
23. Oloa faatau atu e tofogi auauai

**VAEGA 5
OLOA FAAULUFALE MAI**

24. Taimi e faaulufale mai ai
25. Tau aogā o oloa faaulufale mai

**VAEGA 6
FAASILIGA O LAFOGA MAUA MAI**

26. Faatagaga o se faasiliga o lafoga maua mai
27. Faasiliga o lafoga maua mai mo tagata faatoa faamauina

**VAEGA 7
FETUUNAIGA O OLOA TUUINA ATU MULIMULI ANE**

28. Fetuunaiga o oloa tuuina atu mulimuli ane

**PART 8
GST PERIODS AND REFUNDS**

- 29. GST periods
- 30. Net GST payable for a GST period
- 31. Refunds
- 32. Diplomatic missions and international agreements

**PART 9
DOCUMENTATION AND PROCEDURES**

Division 1 - GST documentation

- 33. Tax invoices
- 34. Recipient - created tax invoices
- 35. Commissioner may determine alternative arrangements
- 36. Credit and debit notes
- 37. GST documentation issued by or to agents
- 38. Requests for GST documentation
- 39. Maintenance of GST documentation
- 40. GST-inclusive pricing of taxable supplies to unregistered persons

Division 2 - Procedures

- 41. GST returns
- 42. Due date for payment of GST
- 43. Collection of GST on imports
- 44. GST representatives of non-residents
- 45. Assessment of recipient of a supply

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

- 29. Vaitaimi o Lafoga o Oloa ma Galuega Faatino
- 30. Tupe Totoe o Lafoga o Oloa ma Galuega Faatino e Tatau ona Totogi mo le Vaitaimi o Lafoga o Oloa ma Galuega Faatino
- 31. Lafoga toe faafoi
- 32. Ofisa Tau le Va o Malo ma Maliega Faava o Malo

**VAEGA 9
FAAMAUMAUGA ALOAIA MA TAUALUMAGA**

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

- 33. Pepa o lafoga o oloa
- 34. Pepa o lafoga o oloa ua faia - lē e taliaina
- 35. E mafai e le Komesina ona fuafuaina o isi faatulagaga
- 36. Faamatalaga o faasiliga o lafoga ua totogi ma faamatalaga o aitalafu tau lafoga
- 37. Faamaumauga aloaia o Lafoga o Oloa ma Galuega Faatino ua tuuina atu e, po o i sooupu
- 38. Talosaga mo faamaumauga aloaia o Lafoga o Oloa ma Galuega Faatino
- 39. Tausiga o faamaumauga aloaia o Lafoga o Oloa ma Galuega Faatino
- 40. Faiga o tau e aofia ai Lafoga o Oloa ma Galuega Faatino o oloa tuuina atu e aafia i lafoga totogi, i tagata e le i faamauina

Vaevaega 2 - Taualumaga

- 41. Faamatalaga o tupe maua o Lafoga o Oloa ma Galuega Faatino
- 42. Aso e faagata ai le totogiina o Lafoga o Oloa ma Galuega Faatino
- 43. Aoina o Lafoga o Oloa ma Galuega Faatino i luga o oloa faaulufale mai
- 44. Sui e faatinoina Lafoga o Oloa ma Galuega Faatino a tagata e lē nofomau
- 45. Suesuega o lē e taliaina se oloa ua tuuina atu

**PART 10
MISCELLANEOUS**

- 46. Offences
- 47. Penal tax for evasion
- 48. Tax avoidance schemes
- 49. Branches and divisions
- 50. Currency translation
- 51. Regulations and approved forms
- 52. Repeal, transition and savings

Schedules

2015, No.

A BILL INTITULED

AN ACT to impose and regulate collection of consumption tax on goods and services and for related purposes.

BE IT ENACTED by the Legislative Assembly of Samoa in Parliament assembled as follows:

**PART 1
PRELIMINARY**

1. Short title and commencement-(1) This Act may be cited as the Value Added Goods and Services Tax Act 2015.

(2) This Act commences on the date of assent by the Head of State except that provisions relating to “supply of imported services” are to commence on a date nominated by the Minister.

**VAEGA 10
AIAIGA ESEESE**

- 46. Soligatulafono
- 47. Faasalaga tau lafoga i le alofaga mai le totoigiina o lafoga
- 48. Fuafuaga e alofia ai lafoga
- 49. Lala ma vaega
- 50. Faaliliuina o tupe
- 51. Tulafono Faatonutonu ma pepa faatumu faamaonia
- 52. Soloia, aiaiga tau soloaiga ma aiaiga faasaoia

Faamatalaga

2015, Nu.

O SE TULAFONO TAU FAAOFI UA TAU

O SE TULAFONO e faaee atu ai ma faatonutonu faaletulafonoina ai le aoina o lafoga i luga o le faatauina mai o oloa ma galuega faatino, ma mo faamoemoega e fesootai i ai.

UA FAIA e le Fono Aoao Faitulafono a Samoa i totonu o le Palemene ua potopoto e faapea:

**VAEGA 1
FAATOMUAGA**

1. Igoa puupuu ma le amataga-(1) E mafai ona taua leni Tulafono o le Tulafono o Lafoga o Oloa ma Galuega Faatino e Faia i Luga o Aofaiga o Tau 2015.

(2) O leni Tulafono e amata faamamaluina i le aso e tuuina i ai le maliega a Le Ao o le Malo, ae vagana ai o aiaiga ia e faasino i le “tuuina atu o galuega faatino faaulufale mai” o le a amata faamamaluina i se aso e filifilia e le Minisita.

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

“adjustment event” means an event specified in section 28(6);

“approved form” means the form approved under section 51;

“associate” has the meaning in the Income Tax Act;

“Commissioner” means the person appointed as such pursuant to section 5 of the Tax Administration Act;

“Comptroller” has the meaning in the Customs Act;

“company” has the meaning in the Income Tax Act;

“consideration”, for the supply of goods and services to any person:

(a) includes any payment made or any act or forbearance, whether or not voluntary, in respect of, in response to, or for the inducement of, the supply of any goods and services, whether by that person or by any other person; but

(b) does not include an unconditional gift to any non-profit body.

“credit note” means a document that a supplier is required to issue under section 36(1);

“creditable acquisition” in relation to a registered person means:

(a) a taxable supply made to the person by another registered person; or

(b) a taxable import made by the person.

“Customs Act” means the Customs Act 2014;

“customs control” has the meaning under the Customs Act;

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:

“tulaga tau fetuunaiga” o lona uiga o se tulaga ua tulai mai ua faamaotiina i le fuaiupu 28(6);

“pepa faatumu faamaonia” o lona uiga o se pepa faatumu ua faamaonia i lalo o le fuaiupu 51;

“tagata ua soofaatasi” e i ai lona uiga i totonu o le Tulafono o Lafoga o Tupe Maua;

“Komesina” o lona uiga o le tagata ua tofia i lea tofiga e tusa ai ma le fuaiupu 5 o le Tulafono o le Faafoega o Lafoga;

“Pule o Tiute” e i ai le uiga i le Tulafono o le Ofisa o Tiute;

“kamupani” e i ai le uiga i le Tulafono o Lafoga o Tupe Maua;

“totogi ua faia”, mo le tuuina atu o ni oloa ma ni galuega faatino i so o se tagata:

(a) e aofia ai so o se totogi ua faia po o so o se gaoioiga po o le lē faia i ai o se galuega, pe ofo fua mai po o le leai foi, e tusa ai ma, e tali atu ai i, po o mo le toe mauaina mai o tupe o, le tuuina atu o so o se oloa ma galuega faatino, pe e lena tagata po o e so o se isi lava tagata; peitai

(b) e lē aofia ai se meaalofa e leai ni tuutuuga i so o se faalapotopotoga e lē galue mo se tupe mama.

“faamatalaga o faasiliga o lafoga ua totogi” o lona uiga o se pepa aloaia e manaomia ai lē e tuuina atu oloa ina ia tuuina atu i lalo o le fuaiupu 36(1);

“mauaina mai o se lafoga faasili” e faasino i se tagata ua faamauina, o lona uiga:

(a) o se oloa tuuina atu e aafia i le lafoga ua faia i le tagata e se isi tagata faamauina; po o

(b) o se oloa faaulufale mai e aafia i le lafoga ua faia e se tagata.

“Tulafono o le Ofisa o Tiute” o lona uiga o le Tulafono o le Ofisa o Tiute 2014;

“faafoega a le tiute” e i ai le uiga i lalo o le Tulafono o le Ofisa o Tiute;

“debit note” means a document that a supplier is required to issue under section 36(2);

“deemed output tax” in relation to a registered person, means output tax taken to be received by the registered person under section 13(2), 20(2), 28(1) or 28(4);

“deemed taxable supply” means a taxable supply taken to have been made by a person under section 13(1) or 20(1);

“exempt import” means an import listed in Schedule 1;

“exempt supply” means a supply listed in Schedule 2;

“fair market value” has the meaning in section 4;

“goods” means immovable property or tangible movable property, but does not include money;

“goods and services tax” or “GST” means value added goods and services tax imposed under section 8;

“Government” means the Government of Samoa;

“GST periods” means the periods specified under section 29;

“GST representative” means a person appointed as such under section 44;

“hire purchase agreement” means a sale and purchase agreement under which the price is paid by instalments and each instalment includes an interest charge;

“import” means to bring goods, or cause the goods to be brought, into Samoa from a place outside Samoa;

“faamatalaga o aitalafu tau lafoga” o lona uiga o se pepa aloaia lea e manaomia ai lē e tuuina atu oloa ina ia tuuina atu i lalo o le fuaiupu 36(2);

“lafoga ua fuafuaina e totoi atu” e faasino i se tagata faamauina, o lona uiga o le lafoga e totogiina atu e avea e faapea na taliaina e le tagata faamauina i lalo o fuaiupu 13(2), 20(2), 28(1) po o le 28(4);

“olua ua fuafuaina e aafia i lafoga totogi” o lona uiga o se olua e aafia i le lafoga ua avea e faapea na faia e se tagata i lalo o le fuaiupu 13(1) po o le 20(1);

“olua faaulufale mai ua tuusaunoaina” o lona uiga o se olua faaulufale mai ua lisiina i totonu o le Faamatalaga 1;

“olua tuuina atu ua tuusaunoaina” o lona uiga o se olua tuuina atu ua lisiina i totonu o le Faamatalaga 2;

“tau talafeagai faamaketi” e i ai le uiga i totonu o le fuaiupu 4;

“olua” o lona uiga o meatotino tumau po o meatotino e mafai ona pa’i i ai ma fesiitai, peitai, e lē aofia ai tupe;

“lafoga o olua ma galuega faatino” po o “Lafoga o Oloa ma Galuega Faatino (GST)” o lona uiga o lafoga o olua ma galuega faatino e faia i luga o le aofaiga o tau, ua faaee atu i lalo o le fuaiupu 8;

“Malo” o lona uiga o le Malo o Samoa;

“Vaitaimi o Lafoga o Oloa ma Galuega Faatino” o lona uiga o vaitaimi ua faamaotiina i lalo o le fuaiupu 29;

“Sui mo Lafoga o Oloa ma Galuega Faatino” o lona uiga o se tagata ua tofia i sea tulaga i lalo o le fuaiupu 44;

“feagaiga o le lisiina ma faatauina” o lona uiga o se feagaiga o olua faatau atu ma olua faatau mai, ma i lalo o le feagaiga, o le tau e totogi auauai, ma i togiga taitasi uma e aofia ai o se tului e faaee atu i ai;

“olua faaulufale mai” o lona uiga ia auamaia olua, po o le taumafai ina ia aumai olua i totonu o Samoa mai se nofoaga i fafo atu o Samoa;

“importer” in relation to an import of goods, includes the person who owns goods, or any other person for the time being possessed of or beneficially interested in the goods, or permitted to make a Customs entry in relation to the goods under section 60 of the Customs Act;

“Income Tax Act” means the Income Tax Act 2012;

“input tax”, for a registered person:

(a) means -

(i) the GST paid for a creditable acquisition by the person; or

(ii) an amount that is treated as input tax paid by the person for the purposes of this Act; but

(b) does not include any late payment interest or penalty imposed under this Act or the Tax Administration Act in respect of a creditable acquisition.

“input tax credit” means the credit for input tax allowed under this Act;

“inventory” means anything produced, manufactured, purchased, or otherwise acquired for sale or exchange, and includes any raw materials or consumables used in the production or manufacturing process, and livestock;

“invoice” means a document notifying an obligation to make a payment and includes a tax invoice;

“late payment interest” means late payment interest imposed under the Tax Administration Act;

“lē e faaulufaleina mai oloa” e faasino i le faaulufaleina mai o ni oloa, e aofia ai le tagata e ona oloa, po o so o se isi lava tagata mo lea taimi o lo o ia umia ai o po o ua faaalua se agaga e faamanuiaina ai i oloa, po o ua faatagaina e tuuina atu se pepa tusia o se tautinoga tau le Tiute e faasino i oloa i lalo o le fuaiupu 60 o le Tulafono o le Ofisa o Tiute;

“Tulafono o Lafoga o Tupe Maua” o lona uiga o le Tulafono o Lafoga o Tupe Maua 2012;

“lafoga maua mai”, mo se tagata ua faamauiaina:

(a) o lona uiga -

(i) o le Lafoga o Oloa ma Galuega Faatino ua totogi mo le mauaina mai o le lafoga faasili e le tagata; po o

(ii) se aofaiga ua faatatauina e avea o se lafoga maua mai na totogi e le tagata mo faamoemoega o lenei Tulafono; peitai

(b) e lē aofia ai so o se tului po o se faasalaga ua tuai ona totogi, na faaeeina atu i lalo o lenei Tulafono po o le Tulafono o le Faafoga o Lafoga e tusa ai o le mauaina mai o le lafoga faasili.

“faasiliga o lafoga maua mai” o lona uiga o le faasiliga mo le lafoga maua mai na faatagaina i lalo o lenei Tulafono;

“lisi o oloa” o lona uiga o so o se mea ua faia, oloa gaosi, gaosiga o oloa, faatauina mai, po o le mauaina mai i se isi faiga e ese ai mo le faatauina atu po o fefaatauaiga, ma e aofia ai so o se meafaitino e faaaogā e gaosi ai oloa po o oloa e faaaogāina i le gaosiga ma le faagasologa o oloa gaosi ma lafumanu;

“pepa totogi” o lona uiga o se pepa aloaia e logoina ai se noataga e totogi se tupe ma e aofia ai pepa o lafoga o oloa;

“tului o lafoga e tuai ona totogi” o lona uiga o tului o lafoga e tuai ona totogi e faaee atu i lalo o le Tulafono o le Faafoga o Lafoga;

“money” means:

- (a) any coin or paper currency that is legal tender in Samoa or any other country, other than a coin or paper currency that is a collector’s piece;
- (b) a bill of exchange, promissory note, bank draft, or postal or money order; or
- (c) whatever is supplied as payment by way of -
 - (i) a credit card or debit card; or
 - (ii) the crediting or debiting of an account.

“non-resident” has the meaning in the Income Tax Act;

“output tax” means:

- (a) the GST received by a registered person on a taxable supply made by the person;
- (b) the GST payable by a registered person on a supply of imported services made to the person; or
- (c) an amount that is treated as output tax of the person.

“penalty” means penalty imposed under this Act or the Tax Administration;

“person” means an individual, partnership, trust, company, Government, or an international organisation;

“price” has the meaning in section 5;

“public authority” means:

- (a) the Government;
- (b) a Ministry designated under Schedule 1 of the Ministerial and Departmental Arrangements Act 2003;

“tupe” o lona uiga:

- (a) o so o se tupe siliva po o tupe pepa lea ua tuuina atu faaletulafono i totonu o Samoa po o so o se isi lava atunuu, e ese ai na i lo se tupe siliva po o se tupe pepa a se tagata o lo o aoina ia tupe eseese;
- (b) o se poloaiga tusia e totogi ai tupe, pepa o folafolaga tau tupe, siaki o tupe e totogi i le faletupe po o tupe lafo po o tupe faapoloaiga; po o
- (c) le a lava le mea e tuuina atu e totogi ai e ala i -
 - (i) se pepa e tala ai tupe po o pepa e totogi ai tupe faaaitalafu; po o
 - (ii) teuina po o le toesea o tupe i se teugatupe.

“tagata e le o se tagata nofomau” e i ai lona uiga i le Tulafono o Lafoga o Tupe Maua;

“lafoga totogi atu” o lona uiga:

- (a) o Lafoga o Oloa ma Galuega Faatino e maua e se tagata ua faamauina i luga o oloa e aafia i lafoga totogi ua faia e le tagata;
- (b) o Lafoga o Oloa ma Galuega Faatino e totogi e se tagata faamauina i luga o oloa o galuega faatino e faaulufale mai ua faia i le tagata; po o
- (c) se aofaiga lea o lo o faatatauina e avea ma lafoga totogi atu a le tagata.

“faasalaga” o lona uiga o faasalaga ua faaee atu i lalo o lenei Tulafono po o le Faafoega o Lafoga;

“tagata” o lona uiga o se tagata e toatasi, faiga faapaaga, mavaega, kamupani, Malo, po o se faalapotopotoga faava o malo;

“tau” e i ai lona uiga o lo o i le fuaiupu 5;

“pulega a le Malo” o lona uiga:

- (a) o le Malo;
- (b) o se Matagaluega a le Malo ua tofia i lalo o le Faamatalaga 1 o le Tulafono o le Faatulagaina o Tofi Faaminisita ma Matagaluega 2003;

(c) a public body as defined in the Public Finance Management Act 2001;

(d) a public office established under the Constitution, an Act, or otherwise to independently perform duties involving the exercise of Government functions.

“received”, in relation to a person, includes applied on behalf of the person either at the instruction of the person or under any law;

“recipient”, in relation to a supply, means the person or persons to whom the supply is made;

“recipient-created tax invoice” means a recipient-created tax invoice referred to in section 34 or 39(3);

“registered person” means a person registered under section 10, and includes a person who is required to apply for registration but who has not done so within the time specified in section 9;

“registration threshold” means the amount specified in section 9(2);

“revenue from the Government” means revenue received from the Government (not being revenue received from any other public authority) by any public authority for the supply of outputs by that public authority; but does not include:

(a) GST chargeable in accordance with the provisions of this Act, on the supply of outputs by that public authority;

(b) revenue collected by that public authority as agent on behalf of the Government.

“resident” has the meaning in the Income Tax Act;

“services” means anything that is not goods or money;

(c) o se faalapotopotoga a le Malo e pei ona faaalua i le Tulafono o le Pulega o Tupe a le Malo 2001;

(d) se ofisa a le Malo ua faavaeina i lalo o le Faavae, se Tulafono, po o i se isi faiga e faatino tutoatasi ai tiute e aofia ai le faatinoga o galuega tauave a le Malo.

“mauaina”, e faasino i se tagata, e aofia ai le talosaga e avea ai ma sui o le tagata, a lē ala i le faatonuga a le tagata po o, i lalo o so o se tulafono;

“tagata e taliaina oloa”, e faasino i oloa, o lona uiga o le tagata po o tagata ia o lo o tuuina atu i ai oloa;

“pepa o lafoga o oloa ua faia e le tagata e taliaina oloa” o lona uiga o se pepa o lafoga o oloa ua faia e le tagata e taliaina oloa ua taua i le fuaiupu 34 po o le 39(3);

“tagata faamauina” o lona uiga o se tagata ua faamauina i lalo o le fuaiupu 10, ma e aofia ai se tagata o ia lea o lo o manaomia le talosaga atu mo le faamauina peitai, e na te le i faia i totonu o le taimi ua faamaoti mai i le fuaiupu 9;

“laasaga amata o le faamauina” o lona uiga o le aofai ua faamaoti mai i le fuaiupu 9(2);

“tupe maua mai le Malo” o lona uiga o tupe maua mai le Malo (e le o ni tupe maua mai so o se isi pulega a le Malo) e so o se pulega a le Malo mo le tuuina atu o galuega faatino e faia e lea pulega a le Malo; ae peitai e lē aofia ai:

(a) Lafoga o Oloa ma Galuega Faatino e totogi ina ia tusa ai ma aiaiga o lenei Tulafono, i luga o le tuuina atu o galuega faatino e lea pulega a le Malo;

(b) o tupe maua e aoina mai e lea pulega a le Malo ua avea ma sui sooupu e fai ma sui o le Malo.

“tagata nofomau” e i ai lona uiga tutusa i le Tulafono o Lafoga o Tupe Maua;

“galuega faatino” o lona uiga o so o se mea e le o ni oloa po o tupe;

“supplier”, in relation to a supply, means the person or persons who made the supply;

“supply”, has the meaning in section 6;

“Tax Administration Act” means the Tax Administration Act 2012;

“tax fraction”, in relation to a taxable supply, means the fraction computed under the formula:

$$r / (1+r),$$

where r is the rate of GST applicable to the supply as determined under section 8;

“taxpayer identification number”, in relation to a person, means the taxpayer identification number issued to the person under the Tax Administration Act;

“tax invoice” means a document required to be issued under section 33;

“taxable activity” has the meaning in section 3;

“taxable import” means an import of goods, other than an exempt import;

“tax payable” means an amount of tax calculated pursuant to section 30;

“taxable supply” means a supply, other than an exempt supply, made in Samoa by a person in the course or furtherance of a taxable activity, and includes a deemed taxable supply;

“telecommunications services”:

(a) has the meaning in the Telecommunications Act 2005; and

(b) for the purposes of this Act, includes -

“tagata e tuuina atu oloa”, e faasino i oloa, o lona uiga o le tagata po o tagata o i latou ia e tuuina atu oloa;

“oloa”, e i ai lona uiga i le fuaiupu 6;

“Tulafono o le Faafoega o Lafoga” o lona uiga o le Tulafono o le Faafoega o Lafoga 2012;

“vaegamea o lafoga”, e faasino i ni oloa e aafia i lafoga totogi, o lona uiga o le vaegamea fuafuaina i lalo o le fua faatulagaina:

$$r / (1+r),$$

afai o le r o le fua faatatau o Lafoga o Oloa ma Galuega Faatino e faaogā i oloa ua fuafuaina i lalo o le fuaiupu 8;

“fuainumera e iloagofie ai le tagata totogi lafoga”, e faasino i se tagata, o lona uiga o le fuainumera e iloagofie ai le tagata totogi lafoga, ua tuuina atu i le tagata i lalo o le Tulafono o le Faafoega o Lafoga;

“pepa o lafoga o oloa” o lona uiga o se pepa aloaia e manaomia le tuuina atu i lalo o le fuaiupu 33;

“gaoioiga e aafia i lafoga totogi” e i ai le uiga i le fuaiupu 3;

“oloa faaulufale mai e aafia i lafoga totogi” o lona uiga o le faaulufale mai o oloa, e ese ai i lo oloa faaulufale mai e tuusaunoa;

“lafoga e totogi” o lona uiga o se aofaiga o lafoga ua faatatauina ina ia tusa ai ma le fuaiupu 30;

“oloa e aafia i lafoga totogi” o lona uiga o se oloa, e ese ai na i lo se oloa e tuusaunoa ma lafoga, ua faia i totonu o Samoa e se tagata i le faagasologa, po o le faalauteleina o se gaoioiga e aafia i lafoga totogi, ma e aafia ai oloa e aafia i lafoga totogi ua fuafuaina le tuuina atu;

“galuega faatino tau fesootaiga”:

(a) e i ai le uiga i le Tulafono o Fesootaiga 2005; ma

(b) mo faamoemoega o lenei Tulafono, e aafia ai -

(i) the related transfer or assignment of the right to use capacity for such transmission, emission, or reception; or

(ii) the provision of access to global or local information networks; but

(c) does not include the supply of underlying writing, images, sounds, or information.

“trust” has the meaning in the Income Tax Act;

“working days” does not include Saturday, Sunday or a public holiday;

“zero-rated supply” means a supply listed in the Schedule 3.

3. Definition of “taxable activity”-(1) In this Act, “taxable activity” means:

(a) any activity which is carried on continuously or regularly by any person, whether or not for a pecuniary profit, and involves or is intended to involve, in whole or in part, the supply of goods and services to any other person for a consideration; and includes any such activity carried on in the form of a business, trade, manufacture, profession, vocation, association, or club; or

(b) without limiting paragraph (a), the activities of any public authority.

(2) Anything done in connection with the commencement or termination of a taxable activity is taken to be carried out in the course or furtherance of that taxable activity.

(i) le faaliliuina po o le faasoa atu o le aia tatau e faaaogāina ai le tulaga gafataulimaina mo ia faaliliuga tau fesootaiga, gaosiga, po o le mauaina o fesootaiga; po o

(ii) le tuuina atu o avanoa i faamatalaga o fesootaiga i le lalolagi ma le atunuu; peitai

(c) e lē aofia ai le tuuina atu o tusitusiga faavae, ata vaaia, leo, po o faamatalaga.

“mavaega” e i ai lona uiga o lo o i le Tulafono o Lafoga o Tupe Maua;

“aso faigaluega” e lē aofia ai Aso Toonai, Aso Sa po o se aso malolo mo tagata uma;

“oloa e lē faatatauina” o lona uiga o oloa o lo o lisiina i totonu o le Faamatalaga 3.

3. Faamatalaga o “gaoioiga e aafia i lafoga totogi”-(1) I totonu o lenei Tulafono, “gaoioiga e aafia i lafoga totogi” o lona uiga:

(a) o so o se gaoioiga lea o lo o faatino ma faaauau pea po o faatino i se faiga masani e so o se tagata, tusa lava pe mo tupe mama pe leai foi, ma e aofia ai po o, ua faamoemoe e aofia ai oloa atoa po o se vaega, o le tuuina atu o oloa ma galuega faatino i so o se isi lava tagata mo se tau tau tupe; ma e aofia ai so o sea gaoioiga ua faatino i le faiga o se pisinisi, fefaatauaiga, gaosiga, galuega, matata, faalapopotoga, po o se potopotoga o tagata; po o

(b) e aunoa ma le faatapulaaina o le parakalafa (a), o gaoioiga a so o se pulega a le Malo.

(2) So o se mea ua faia e fesootai ma le amataina po o le faamutaina o se gaoioiga e aafia i lafoga totogi, e faatatauina ua faatino i le faagasologa po o le faalauteleina o lea gaoioiga e aafia i lafoga totogi.

(3) Despite subsections (1) and (2), for the purposes of this Act, “taxable activity” does not include, in relation to any person:

- (a) being an individual, any activity carried on entirely as a private recreational pursuit or hobby; or
- (b) not being an individual, any activity which, if it were carried on by an individual, would be carried on entirely as a private recreational pursuit or hobby; or
- (c) any engagement, occupation, or employment under any contract of service or as a director of a company except that if a person, in carrying on any taxable activity, accepts any office, any services supplied by that person as the holder of that office is taken to be supplied in the course or furtherance of that taxable activity; or

(d) any engagement, occupation, or employment -

- (i) pursuant to the Public Service Act 2004;
- (ii) as a Judge, the Attorney General, the Controller and Auditor General or the Ombudsman;
- (iii) pursuant to an appointment made by the Head of State and evidenced by a warrant or by an Order;
- (iv) as a chairperson or member of board, council, committee, or other body, that is established by an enactment; or

(3) E ui lava i le faafuaiupu (1) ma le (2), mo faamoemoega o lenei Tulafono, “gaoioiga e aafia i lafoga totogi” e lē aofia ai, e tusa ai i so o se tagata:

- (a) o le avefa ai o se tagata e toatasi, so o se gaoioiga o le a faaauau pea ona avefa o se gaoioiga faapitoa e fiafia e fai, po o mea e fiafia i ai; po o
- (b) i le lē avefa ai ma tagata e toatasi, so o se gaoioiga ua faia pe afai ae faatinoina e se tagata e toatasi, o le a faaauau pea ona avefa o se gaoioiga faapitoa o lo o fiafia e fai, po o mea e fiafia i ai; po o
- (c) so o se galuega o lo o auai atu i ai, galuega po o le faafaigaluegaina i lalo o so o se konekarate po o le avefa ai o se Faatonu o se kamupani, vagana ai e faapea, afai o se tagata o lo o faatinoina so o se gaoioiga e aafia i lafoga totogi, ua talia so o se tofi, so o se auunaga e tuuina atu e lea tagata e avefa ai ma lē o umia lea tulaga tofi, e faatatauina e faapea na tuuina atu i le faagasologa po o le faalauteleina o lea gaoioiga e aafia i lafoga totogi; po o
- (d) so o se galuega o lo o auai atu i ai, galuega, po o le faafaigaluegaina -

- (i) e tusa ai ma le Tulafono o Galuega a le Malo 2004;
- (ii) e avefa o se Faamasino, le Loia Sili, le Pule ma Suetusi Aoao po o le Komesina o Sulufaiga;
- (iii) e tusa ai ma se tofiga e faia e Le Ao o le Malo ma ua molimauina e ala i se tusi faapoloaiga po o, e ala i se Poloaiga;
- (iv) i le avefa ai o se taitaifono po o se sui auai o se komiti faatino, fono, komiti, po o isi faalapotopotoga, ia ua faavaeina e ala i se tulafono; po o

- (e) that part of an activity to the extent to which the activity involves the making of exempt supplies.

4. Definition of “fair market value”-(1) In this Act, “fair market value” of a supply, means:

- (a) the price that the supply would fetch in an open market transaction freely made at the time of supply between persons dealing with each other at arm’s length;
- (b) if it is not possible to determine the fair market value of a supply (“actual supply”) under paragraph (a), the price that a similar supply would ordinarily fetch in an open market transaction freely made at the time of the actual supply between persons dealing with each other at arm’s length, adjusted to take in account of the differences between the similar supply and the actual supply;
- (c) if the fair market value of a supply cannot be determined under paragraph (a) or (b), the price that is an objective approximation of the price the supply would fetch in an open market transaction freely made at the time of supply between persons dealing with each other at arm's length, as determined by the Commissioner based on generally accepted principles of valuation; or
- (d) if a provision of this Act requires the fair market value to be determined at a particular time for particular goods or services held by a person, the value worked out by reference to the fair market value of a supply of those goods or services as determined under this section, at that time.

- (e) lea vaega o le gaoioiga i le tulaga lea o lo o aafia ai i le gaoioiga le tuuina atu o oloa e tuusaunoa mai lafoga.

4. Faamatalaga o “tau talafeagai faamaketi”-(1) I totonu o lenei Tulafono, “tau talafeagai faamaketi” o oloa, o lona uiga:

- (a) o le tau lea o le a maua i se feuaiga tau tupe i maketi saoloto, e faia i le taimi e faia ai feuaiga tau oloa i le va o tagata e leai ni noataga;
- (b) afai e lē talafeagai ai ona fuafuaina le tau talafeagai faamaketi o oloa (“oloa tonu”) i lalo o le parakalafa (a), o le tau e masani ona maua mai i oloa faapea i feuaiga faapisinisi i maketi saoloto e faia i le taimi na faia ai feuaiga i le va o tagata e leai ni noataga, ua fetuunai ina ia amanaia ai le eseese o oloa faapena ma oloa tonu;
- (c) afai e lē mafai ona fuafuaina le tau talafeagai faamaketi o se oloa i lalo o le parakalafa (a) po o le (b), o le tau lea o se tau fuafuaina e latalata i ai o le tau o le a maua mai oloa i se feuaiga faapisinisi i maketi saoloto, na faia i le taimi na faia ai feuaiga faapisinisi i le va o tagata e leai ni noataga, e pei ona fuafuaina e le Komesina e faavae i luga o taiala faavae lautele o tau ua taliaina; po o
- (d) afai ua manaomia i se aiaiga o lenei Tulafono le fuafuaina o le tau talafeagai faamaketi i se taimi faapitoa mo ni oloa faapitoa po o galuega faatino o lo o umia e se tagata, o tau aogā ua faaogāina e ala i faasinomaga i tau talafeagai faamaketi o le tuuina atu o ia oloa po o galuega faatino e pei ona fuafuaina i lalo o lenei fuaiupu i lea taimi.

(2) A supply is similar to another supply if it is the same as, or closely resembles, the other supply taking account of the character, quality, quantity, functionality, materials, or reputation of the goods or services supplied.

5. Definition of “price”-(1) In this Act and subject to this section, “price” of a supply means the total of the following amounts:

- (a) the amount in money paid or payable by any person, directly or indirectly, for the supply;
- (b) the fair market value of an amount in kind paid or payable by any person, directly or indirectly, for the supply;
- (c) any taxes, duties, levies, fees, and charges (not including GST) paid or payable on, or by reason of the supply,

reduced by any discounts or rebates allowed and accounted for at the time of supply.

(2) The price of a sale of goods under a hire purchase agreement to which section 14 applies does not include any amount payable for a supply of credit under the hire purchase agreement.

6. Definition of “supply”-(1) In this Act:

“other forms of supply” includes;

- (a) grant or subsidy made on behalf of the Government or by any public authority (that payment is taken to be consideration for a supply of goods or services by the person to whom or for whose benefit the payment is made in the course of furtherance of that person’s taxable activity); or

(2) E foliga tutusa oloa pe afai e tutusa, po o e foliga lalata i ai, i le isi oloa, i le amanaia ai o uiga vaaia, ituaiga, aofaiga, tulaga lelei manaomia, faapitoa, po o le tauleleia o oloa po o galuega faatino ua tuuina atu.

5. Faamatalaga o “tau”-(1) I totonu o lenei Tulafono ma i le noatia ma le fai fuafua i lenei fuaiupu, “tau” o oloa o lona uiga o le tau aofai o aofaiga nei:

- (a) le aofai o tupe na totogi po o e totogiina e so o se tagata, i se faiga tuusao pe leai foi, mo oloa;
- (b) o le tau talafeagai faamaketi o se aofaiga i ituaiga ua totogi atu po o e totogi e so o se tagata, i se faiga tuusao pe leai foi, mo oloa;
- (c) so o se lafoga, tiute, lafoga faaee atu, totogifuapauina, ma tau faaee atu (e lē aofia ai Lafoga o Oloa ma Galuega Faatino) ua totogi po o e totogi i, po o e ala i le mafuaaga o le tuuina o oloa,

ua faaitiitia i so o se tau pa’ū po o tupe toe faaola mai ua faatagaina ma aofia ai i le taimi na tuuina atu ai.

(2) O le tau o oloa faatauina atu i lalo o se feagaiga faalisi o oloa faatau atu lea o lo o faaaogā i ai le fuaiupu 14, e lē aofia ai so o se aofaiga e totogiina mo oloa faaaitalafu i lalo o le feagaiga faalisi o oloa faatau atu.

6. Faamatalaga o le “tuuina atu”-(1) I totonu o lenei Tulafono:

“o isi ituaiga oloa” e aofia ai:

- (a) meaalofa po o saofaga ua faia e avea ai ma sui o le Malo po o, e so o se pulega a le Malo (o lea totogi ua faatatauina o tau tau tupe mo le tuuina atu o oloa po o galuega faatino e le tagata lea po o mo lona manuia lea na totogi ai i le faagasologa o le faalateleina o gaoioiga e aafia ai lafoga totogi a lea tagata); po o

(b) government supplies, including -

(i) a payment made by the Government to or on behalf of the public authority in relation to a payment for the supply of goods; or

(ii) an amount brought to account as a revenue of the Government or a public authority, from any person (including the Government) by way of a charge, fee, impost, levy, payment or rate, but not income tax, customs tariff, excise tax, or stamp duty, petroleum levy under the Petroleum Act, or any foreign exchange levy.

“supply” means:

- (a) supply of goods;
- (b) supply of services;
- (c) supply of imported services; or
- (d) any other forms of supply specified under this section.

“supply of goods” means a sale, exchange, or other transfer of the right to dispose of goods as owner, including under a hire purchase agreement;

“supply of services”:

- (a) means anything done that is not a supply of goods or money, including the provision of utilities and the grant, assignment, or surrender of any right; and
- (b) includes, if a person bets any money on any horse race, the amount of money so bet is taken to be for a supply of services -

(b) oloa a le Malo, e aofia ai -

(i) totogi ua faia e le Malo i po o, e avea ai ma sui o le pulega a le Malo e faasino i se tupe totogi mo le tuuina atu o oloa; po o

(ii) se aofaiga ua faamauina e avea ma tupe maua mai le Malo po o se pulega a le Malo, mai so o se tagata (e aofia ai le Malo) e ala i se tau faaee atu, totogifuapauina, tiute o oloa faaulufale mai, lafoga faaee atu, tupe totogi po o fua faatatau, peitai e le o se lafoga o tupe maua, lafoga o tiute, lafoga o tiute po o tiute o faailoga tusi, lafoga faaee atu o suauu i lalo o le Tulafono o le Penisini, po o so o se lafoga faaee atu o fesuiaga o tupe i atunuu i fafo.

“tuuina atu” o lona uiga:

- (a) o le tuuina atu o oloa;
- (b) o le tuuina atu o galuega faatino;
- (c) tuuina atu o galuega faatino faaulufale mai; po o
- (d) so o se isi lava faiga o le tuuina atu ua faamaoti mai i lalo o lenei fuaiupu.

“tuuina atu o oloa” o lona uiga o le faatauina atu, fesuiaga, po o isi faaliliuga o le aia tatau e faamatuu atu ai oloa e avea ai ma lē e umiaina, e aofia ai i lalo o se feagaiga o le lisiina ma faatauina o oloa;

“tuuina atu o galuega faatino”:

- (a) o lona uiga so o se mea ua faia lea e le o tuuina atu ai ni oloa po o tupe, e aofia ai le tuuina atu o itu taua ma aogā ma le faamatuu atu, tofia, po o le faalēaogāina o so o se aia tatau; ma
- (b) e aofia ai, pe afai e faia se petipetiga a se tagata i so o se tupe i so o se tuuga solofanua, o le aofaiga o tupe ua faapea ona faia ai petipetiga, ua faatatauina o le tuuina atu o galuega faatino -

(i) by the holder of a totalisator licence under the Betting (Totalisator Agency) Act 1990, in the case of money placed as a bet with that licence holder; or

(ii) by the Totalisator Agency Board in the case of money placed as a bet with the Board at an office or agency of the Board, where that amount of money is dealt with in terms of sections 35 and 36 of the Betting (Totalisator Agency) Act 1990; or

(iii) by the holder of a licence under section 16A of the Betting (Totalisator Agency) Act 1990 in the case of money placed as a bet with that licence holder; but

(c) does not include an indemnity payment for any loss of earnings received under a contract of insurance if the supply of that contract of insurance is not charged with GST or that payment is to indemnify for any loss of earnings (being earnings within the meaning of the Accident Compensation Act 1989).

“supply of imported services” means a supply of services that satisfies the following conditions:

- (a) the supply is made to a registered person;
- (b) the supply is made by a person who is not a registered person;
- (c) the supply is not a taxable supply because the supply is not made in Samoa;

(i) e le tagata o umia se laisene o petipetiga i lalo o le Tulafono o Petipetiga (Sooupu o Masini e Faamaumau ai Peti Taitasi) 1990, i le tulaga o tupe ua faia ai se petipetiga ma lea tagata o umia le laisene; po o

(ii) e le Komiti Faatino o le Lala Sooupu o Petipetiga i le tulaga e faasino i tupe ua faia ai peti i le Komiti Faatino i se ofisa po o le lala sooupu o le Komiti Faatino, pe afai o lea aofaiga o tupe o lo o tagofiaina e tusa ai ma tuutuuga o le fuaiupu 35 ma le 36 o le Tulafono o Petipetiga (Sooupu o Masini e Faamaumau ai Peti Taitasi) 1990; po o

(iii) e le tagata o umia se laisene i lalo o le fuaiupu 16A o le Tulafono o Petipetiga (Sooupu o Masini e Faamaumau ai Peti Taitasi) 1990 i le tulaga o tupe ua totogi e avea ma peti ma lea tagata o umia lea laisene; ae peitai

(c) e lē aofia ai se totogi o faamalumaluga mo so o se tupe maua ua maumau o tupe na maua i lalo o se konekarate o inisiua, pe afai o oloa a lea konekarate o inisiua e le o totogiina ni Lafoga o Oloa ma Galuega Faatino po o, o lea totogi e tau ai so o se tupe maua ua maumau (o tupe maua o lo o i ai le uiga i le Tulafono o Faalavelave Tutupu Faafuasei 1989).

“tuuina atu o galuega faatino faaulufale mai” o lona uiga o le tuuina atu o auaunaga ia e faamalieina ai tuutuuga nei:

- (a) ua tuuina atu auaunaga i se tagata faamauiina;
- (b) ua tuuina atu auaunaga e se tagata o ia lea e le o se tagata faamauiina;
- (c) o le tuuina atu o auaunaga e le o se auaunaga e aafia i lafoga totogi ona e le o faatinoina i totonu o Samoa;

- (d) the supply would have been a taxable supply if it had been made in Samoa;
- (e) the registered person receiving the supply would not have been entitled to a credit for the full amount of input tax payable if the services had been acquired by the person in a taxable supply.

(2) In this section:

- “game of chance” includes bingo, as defined in section 2 of the Gaming Act 1978;
- “lottery” includes a lottery as defined in section 2 of the Gaming Act 1978 and in section 2 of the National Lotteries Act 1978;
- “promoter” includes the National Lotteries Board established by the National Lotteries Act 1978.

(3) The following are treated as supply of service:

- (a) if a person pays an amount in money to participate in a game of chance, or lottery, the amount is taken to be for a supply of services by the person, society, promoter, or organiser who conducts the game of chance or lottery; or
- (b) for the purposes of this Act (except for section 29) if a registered person receives an indemnity payment under a contract of insurance, to the extent it relates to a loss incurred in making a taxable supply, the payment is treated as a supply of services performed on the day of receipt of that indemnity payment by that registered person in the course or furtherance of that person's taxable activity.

- (d) e aafia i lafoga totogi auaunaga pe ana faapea na faia i totonu o Samoa;
- (e) semanu e lē agavaa le tagata faamauina ua ia taulimaina auaunaga i se faasiliga mo le aofaiga atoa o lafoga totogi atu pe ana faapea na mauaina e le tagata auaunaga i ni oloa e aafia i lafoga totogi.

(2) I totonu o lenei fuaiupu:

- “taaloga o matematega” e aofia ai bingo, e pei ona faamatalaina i le fuaiupu 2 o le Tulafono o Taaloga 1978;
- “lulu” e aofia ai lulu e pei ona faamatalaina i le fuaiupu 2 o le Tulafono o Taaloga 1978, ma le fuaiupu 2 o le Tulafono o Lulu a le Atunuu 1978;
- “tagata e faalauiloaina” e aofia ai le Komiti Faatino o Lulu a le Atunuu na faavaeina e le Tulafono o Lulu a le Atunuu 1978.

(3) O tulaga nei ua faatatauina e avea ma galuega faatino tuuina atu:

- (a) pe afai ua totogi e se tagata se aofaiga o tupe e auai ai i se taaloga o matematega, po o le lulu, ua faatatauina lea aofaiga e faapea, e mo le tuuina atu o auaunaga e le tagata, sosaiete, tagata e faalauiloaina, po o le tagata e tuufaatasia o ia lea o lo o ia faatautaia le taaloga o matematega po o le taaloga lulu; po o
- (b) mo faamoemoega o lenei Tulafono, (ae vagana ai mo le fuaiupu 29) pe afai ua maua e se tagata faamauina se totogi tau faamalumaluga i lalo o se feagaiga tau inisiua, i le tulaga lautele e faapea e fesootai i se tupe na maumau ua faatupulaia i oloa tuuina atu e aafia i lafoga, ua faatatauina le totogiina o auaunaga tuuina atu ua faatino i le aso na mauaina ai lea totogi tau faamalumaluga ua faia e lea tagata faamauina, i le faagasologa po o le faalauteleina ai o gaoioiga e aafia i lafoga a lea tagata.

(4) In the definition of “other forms of supply”, a grant or subsidy made on behalf of the Government or by any public authority to:

- (a) a person (not being a public authority) for that person’s taxable activity; or
- (b) a person for the benefit and on behalf of another for that other person’s taxable activity:

(aa) includes -

(i) a suspensory loan or advance, when that loan or advance becomes non-repayable because conditions for non-repayment are satisfied; and

(ii) a grant or subsidy, of a kind declared by the Head of State by Order to be a taxable grant or subsidy for the purposes of this subsection, which but for the declaration, would be excluded from this definition by virtue of paragraph (b)(ii); but

(bb) does not include -

(i) a benefit under Part XII of the National Provident Fund Act 1972;

(ii) a payment made to a person for the personal use and benefit of the person or a relative of the person; and

(iii) a payment of a kind declared by the Head of State by Order not to be a taxable grant or subsidy for the purposes of this subsection.

(4) I le faamatalaina o upu “o isi faiga e tuuina atu ai oloa”, o se tupe faameaalofa po o fesoasoani ua faia e avea ai ma sui o le Malo po o, e so o se pulega a le Malo i:

- (a) se tagata (e le o se pulega a le Malo) mo ia gaoioiga e tatau ona aafia i lafoga totogi a lea tagata; po o
- (b) se tagata mo le manuia ma le avea ai ma sui o se isi tagata mo gaoioiga e tatau ona aafia i lafoga totogi a le isi lea tagata:

(aa) e aofia ai -

(i) se faaunegatupe ua faataatia ese po o se aitalafu, pe afai o lena faaunegatupe po o le aitalafu ua lē totogiina, e mafua mai i le faamalieina o tuutuuga mo le lē totogiina; ma

(ii) i se tupe faameaalofa po o se fesoasoani o se ituaiga ua faaaliamanino mai e Le Ao o le Malo e ala i se Poloaiiga e avea ma tupe faameaalofa e aafia i lafoga totogi po o fesoasoani mo faamoemoega o lenei faafuaiupu, ae peitai mo le faaaliamanino, o le a lē aofia ai i lenei faamatalaga e tusa ai ma le parakalafa (b)(ii); peitai

(bb) e lē aofia ai -

(i) se faamanuiaga o lo o taua i lalo o le Vaega XII o le Tulafono o le Faaputugatupe mo le Lumanai Manuia o Tagata 1972;

(ii) so o se totogi ua tuuina atu i se tagata mo le faaogāina ma faamanuiaga e patino i lea tagata po o se tasi o lona aiga; ma

(iii) se ituaiga totogi ua faaaliamanino e Le Ao o le Malo, e ala i se Poloaiiga ina ia lē aafia i lafoga totogi o tupe faameaalofa, po o fesoasoani, mo faamoemoega o lenei faafuaiupu.

7. Application-(1) This Act binds the Government.

(2) Subject to subsection (3), a provision in another Act providing any exemption on any matter or zero rating of supply does not have legal effect unless the exemption or zero rating of the supply is also provided under this Act.

(3) Subsection (2) does not apply to a provision in another Act that is in force before the commencement of this Act.

PART 2 VALUE ADDED GOODS AND SERVICES TAX

8. Imposition and liability for GST-(1) Subject to this Act, value added goods and services tax is imposed at the rate specified in subsection (3) on the following:

- (a) a taxable supply made by a registered person;
- (b) a taxable import;
- (c) a taxable supply of imported services.

(2) The amount of GST payable for a taxable supply, taxable import, or supply of imported services is computed by applying the rate specified in subsection (3) to the value of the supply or import.

- (3) The rate of GST is:
- (a) for a taxable supply that is a zero-rated supply, zero percent; or
 - (b) in any other case, 15%.

7. Faaogāina-(1) O lenei Tulafono e noatia ai le Malo.

(2) I le noatia ma le fai fuafua i le faafuaiupu (3), o le a leai se aafiaga faaletulafono i se aiaiga i se isi Tulafono o lo o aiaia ai so o se tuusaunoaga i luga o so o se mataupu po o, le lē faatatauina o oloa tuuina atu vagana ai ua faapea foi ona aiaia le tuusaunoa ai po o le lē faatatauina o le tuuina atu o oloa, i lalo o lenei Tulafono.

(3) E lē faaaogāina le faafuaiupu (2) i se aiaiga i se isi Tulafono lea o lo o aloaia a o lumanai ai le amata faamamaluina o lenei Tulafono.

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

8. Faeeina atu ma noataga mo Lafoga o Oloa ma Galuega Faatino-(1) I le noatia ma le fai fuafua i lenei Tulafono, e faaee atu lafoga ma galuega faatino e faia i luga o aofaiga o tau i le fua faatatau ua faamaoti mai i le faafuaiupu (3) i luga o tulaga nei:

- (a) o oloa tuuina atu e aafia i lafoga totogi ua faia e se tagata faamauina;
- (b) o se oloa faaulufale mai e aafia i lafoga totogi;
- (c) o le tuuina atu o galuega faatino faaulufale mai e aafia i lafoga totogi.

(2) O le aofaiga o Lafoga o Oloa ma Galuega Faatino e totogi mo le tuuina atu o oloa e aafia i lafoga totogi, oloa faaulufale mai e totogi lafoga, po o le tuuina atu o galuega faatino faaulufale mai, e faatatauina e ala i le faaaogāina o le fua faatatau ua faamaoti mai i le faafuaiupu (3) i le tau aogā o oloa tuuina atu po o oloa faaulufale mai.

- (3) O le fua faatatau o Lafoga o Oloa ma Galuega Faatino e:
- (a) mo oloa tuuina atu e aafia i lafoga e le o ni oloa e faatatauina, e leai se pasene; po o
 - (b) i so o se isi lava tulaga, e 15%.

(4) The liability for GST:

(a) for taxable supply -

(i) arises at the time of supply; and

(ii) must be accounted for under section 42(1) to the Commissioner by the registered person making the supply; and

(b) for taxable import -

(i) arises at the time of import; and

(ii) must be paid by the importer under section 42(2);

(c) for imported services -

(i) arises at the time of supply; and

(ii) must be accounted for under section 42(1) to the Commissioner by the registered person receiving the supply.

(5) Despite any other enactment, the GST payable by a registered person for a taxable supply is recoverable by the person from the recipient of the supply.

PART 3 REGISTRATION

9. Application for registration-(1) A person must apply to the Commissioner for registration for GST:

(a) at the beginning of a 12 month period, if there are reasonable grounds to expect that the total value of taxable supplies to be made by the person in that period will exceed the registration threshold;

(4) O noataga mo Lafoga o Oloa ma Galuega Faatino:

(a) mo oloa tuuina atu e aafia i lafoga -

(i) e tulai mai i le taimi e tuuina atu ai; ma

(ii) e ao ona faaalua i lalo o le fuaiupu 42(1) i le Komesina, e le tagata faamauina o lo o tuuina atu oloa; ma

(b) mo oloa faaulufale mai e totoi lafoga -

(i) e tulai mai i le taimi e faaulufale mai ai; ma

(ii) e ao ona totogiina e le tagata o lo o ia faaulufale mai i lalo o le fuaiupu 42(2);

(c) mo galuega faatino faaulufale mai -

(i) e tulai mai i le taimi e tuuina atu ai; ma

(ii) e ao ona faaalua i lalo o le fuaiupu 42(1) i le Komesina e le tagata faamauina o lo o ua ia taulimaina oloa.

(5) E ui lava i so o se isi lava tulafono, o Lafoga o Oloa ma Galuega Faatino e totoi e se tagata faamauina mo ni oloa tuuina atu e aafia i lafoga totoi, e mafai ona toe maua mai e le tagata mai le tagata ua ia taulimaina oloa.

VAEGA 3 FAAMAUINA

9. Talosaga mo le faamauina-(1) E ao i se tagata ona talosaga i le Komesina mo le faamauina mo Lafoga o Oloa ma Galuega Faatino:

(a) i le amataga o se vaitaimi e 12 masina, pe afai o lo o i ai ni mafuaaga talafeagai e manatu ai e faapea o le tau aogā atoa o oloa tuuina atu e aafia i lafoga totoi e ao ona faia e le tagata i lea vaitaimi, o le a sili atu ma le laasaga amata o le faamauina;

- (b) at the end of a 12 month period or a lesser period, if in that period, the total value of taxable supplies made by the person exceeds the registration threshold; or
 - (c) if the person is a public authority that has commenced to undertake a taxable activity.
- (2) The registration threshold is at least \$130,000.
- (3) In determining whether a person exceeds the registration threshold for a period, the value of the following taxable supplies is ignored:
- (a) a taxable supply by way of the sale of a capital asset of the taxable activity of the person;
 - (b) a taxable supply made solely as a consequence of the person selling the whole or a part of the person's taxable activity or permanently ceasing to carry on the person's taxable activity.
- (4) In determining whether a person exceeds the registration threshold, the Commissioner may have regard to the value of taxable supplies made by an associate of the person.
- (5) Despite subsection (1), a person who satisfies the Commissioner that, on or after 1 January 1994:
- (a) that person is carrying on a taxable activity; or
 - (b) that person intends to carry on a taxable activity from a specified date,

- (b) i le faaiuga o se vaitaimi e 12 masina po o se vaitaimi e itiiti ifo, pe afai i lea vaitaimi, o le aofai atoa o le tau aogā o oloa tuuina atu e aafia i lafoga totogi ua faia e le tagata, e sili atu ma le laasaga amata o le faamauina; po o
 - (c) pe afai o le tagata, o se pulega a le Malo lea ua amatalia ona faatino se gaoioiga e tatau ona aafia i lafoga totogi.
- (2) O le laasaga amata o le faamauina a itiiti mai e \$130,000.
- (3) I le fuafuaina po o ua sili atu le laasaga amata o le faamauina o se tagata mo se vaitaimi, e lē amanaia le tau aogā o oloa nei ua tuuina atu e aafia i lafoga totogi:
- (a) o ni oloa tuuina atu e aafia i lafoga totogi e ala i le faatauina atu o se aseta faavae o gaoioiga e tatau ona aafia i lafoga totogi a le tagata;
 - (b) o oloa tuuina atu e aafia i lafoga totogi e faia i le na o le mafuaaga o se tulaga aliae mai i le faatauina atu e le tagata o le gaoioiga atoa po o se vaega e tatau ona aafia i lafoga totogi a le tagata, po o ua faamutaina i se tulaga tumau ona faaaauau gaoioiga a le tagata e tatau ona aafia i lafoga totogi.
- (4) I le fuafuaina po o ua sili atu i le laasaga amata le faamauina o se tagata, e mafai e le Komesina ona amanaia le tau aogā o oloa tuuina atu e aafia i lafoga totogi ua tuuina atu e se tagata e fesootai ma lea tagata.
- (5) E ui lava i le faafuaiupu (1), o se tagata o ia lea ua ia faamalieina le Komesina e faapea, i le aso 1 o Ianuari 1994 po o le tuanai ai o lea aso:
- (a) o lo o tauaveina e lea tagata se gaoioiga e tatau ona aafia i lafoga totogi; po o
 - (b) ua faamoemoe lea tagata e tauaveina gaoioiga e tatau ona aafia i lafoga totogi mai se aso ua faamaotiina,

may apply to the Commissioner for registration under this Act, and provide the Commissioner with any further particulars, as the Commissioner may require for the purpose of registering that person.

(6) An application for registration under this section must:

- (a) be in the approved form; and
- (b) filed in the prescribed manner within 15 working days of the person becoming required to apply for registration.

(7) In this section:

“capital asset” means a tangible or intangible asset of a taxable activity having a useful life of longer than one (1) year, but does not include inventory;

“taxable supply made by a person” includes a supply of imported services made to the person determined on the assumption that the person is already a registered person.

10. Registration-(1) The Commissioner must:

- (a) register a person who has applied for registration if satisfied that the person is required to apply for registration under section 9; or
- (b) register the person, if satisfied that a person who is required to apply for registration has not done so within the period of 12 months specified in section 9; and
- (c) issue to the person a GST registration certificate in the approved form.

e mafai ona talosaga i le Komesina mo le faamauina i lalo o lenei Tulafono, ma tuuina atu i le Komesina so o se isi lava faamatalaga faapitoa faaopoopo, e pei ona mafai ona manaomia e le Komesina mo le faamoemoe o le faamauina o lea tagata.

(6) E ao i se talosaga mo le faamauina i lalo o lenei fuaiupu ona:

- (a) i le pepa faatumu faamaonia; ma
- (b) faatoai atu i le faiga faatonuina i totonu o le 15 aso faigaluega, a le tagata ua faapea ona manaomia e talosaga mo le faamauina.

(7) I totonu o lenei fuaiupu:

“asetā faavae” o lona uiga o se asetā moni pe leai foi o gaoioiga e tataua ona aafia i lafoga totogi o le taua o lona aogā e silia ma le tausaga e tasi (1), ae peitai e lē aafia ai oloa ma meatotino;

“olōa tuuina atu e aafia i lafoga totogi ua tuuina atu e se tagata” e aofia ai le tuuina atu o galuega faatino faaulufale mai ua tuuina atu i le tagata ua fuafuaina i luga o manatu taulagi e faapea, ua maea ona faamauina le tagata.

10. Faamauina-(1) E ao i le Komesina ona:

- (a) faamauina se tagata o ia lea na talosaga mo le faamauina pe afai ua faamalieina e faapea, e manaomia le tagata ina ia talosaga mo le faamauina i lalo o le fuaiupu 9; po o
- (b) le faamauina o le tagata, pe afai ua faamalieina e faapea, ua lē faia faapea e le tagata o ia lea ua manaomia e talosaga mo le faamauina, i totonu o le vaitaimi e 12 masina ua faamaoti mai i le fuaiupu 9; ma
- (c) tuuina atu i le tagata se tusi faamaonia o le faamauina o Lafoga o Oloa ma Galuega Faatino i totonu o le pepa faatumu faamaonia.

(2) If, in relation to a person, the Commissioner is satisfied of the matters referred to in section 9(5), the Commissioner may:

- (a) register the person; and
- (b) issue to the person a VAGST registration certificate in the approved form.

(3) The registration of a person under subsection (1) or (2) takes effect from the beginning of the first GST period after the person was required to apply for registration or such later time as set out in the person's GST registration certificate.

11. Obligations of a registered person-(1) A registered person must display in a visible place:

- (a) the original copy of its GST registration certificate at the principal place at which the person carries on its taxable activity; and
- (b) a certified copy of the certificate obtained from the Commissioner at every other place at which the person carries on its taxable activity.

(2) A registered person must notify the Commissioner, in writing, of any change in the name (including business name), address, place of business, or nature of the taxable activity of the person within 15 working days of the change occurring.

12. Cancellation of registration-(1) A registered person must apply, in the approved form, for cancellation of the person's registration if:

- (a) for a public authority, the carrying on of a taxable activity has ceased; or

(2) Afai ua faamalieina le Komesina i mataupu ua faasinomia i le fuaiupu 9(5) e faasino i se tagata, e mafai e le Komesina:

- (a) ona faamauina le tagata; ma
- (b) tuuina atu i le tagata se tusi faamaonia o le faamauina o Lafoga o Oloa ma Galuega Faatino e Faia i Luga o Aofaiga o Tau i le pepa faatumu faamaonia.

(3) O le faamauina o se tagata i lalo o le faafuaiupu (1) po o le (2) o le a aloaia mai le amataga o le vaitaimi muamua o Lafoga o Oloa ma Galuega Faatino i le maea ai ona manaomia le tagata e talosaga mo le faamauina, po o sea taimi mulimuli ane e pei ona faatulaga atu i le tusi faamaonia o le faamauina o Lafoga o Oloa ma Galuega Faatino a se tagata.

11. Noataga o se tagata faamauina-(1) E ao i se tagata faamauina ona faalauiloa i se nofoaga e mafai ona iloa e tagata:

- (a) le uluai ata o lona tusi faamaonia o le faamauina o Lafoga o Oloa ma Galuega Faatino i le nofoaga autu lea o lo o tauaveina ai ana gaoioiga e tatau ona aafia i lafoga totogi; ma
- (b) se ata faamaonia o le tusi faamaonia ua maua mai le Komesina i nofoaga taitasi uma ia o lo o tauaveina ai ana gaoioiga e tatau ona aafia i lafoga totogi.

(2) E ao i se tagata faamauina ona logoina le Komesina, i se faiga tusitusia, e uiga i so o se suiga i le igoa (e aofia ai le igoa o le pisinisi), tuatusi, nofoaga o le pisinisi, po o le uiga moni o le gaoioiga e aafia i lafoga totogi a le tagata, i totonu o le 15 aso faigaluega o le suiga ua tulai mai.

12. Faalēaogāina o le faamauina-(1) E ao i se tagata faamauina ona talosaga, i le pepa faatumu faamaonia, mo le faalēaogāina o le faamauina o le tagata pe afai:

- (a) mo se pulega a le Malo, ua muta le tauaveina o se gaoioiga e aafia i lafoga totogi; po o

- (b) subject to paragraph (c), for registered person under section 9 -
- (i) the person has ceased to make taxable supplies; or
 - (ii) the person continues to make taxable supplies but the annual value of those supplies has fallen below the registration threshold, unless the fall in value is reasonably expected to be only temporary;
- (c) for a registered person under section 9(5), the person has ceased to carry on a taxable activity.
- (2) An application under:
- (a) subsection (1)(a) must be made within 15 working days of the date on which the public authority ceased to carry on a taxable activity;
 - (b) subsection (1)(b)(i) must be made within 15 working days of the date on which the person ceased to make taxable supplies; or
 - (c) subsection (1)(b)(ii) must be made within 15 working days of the date on which the annual value of the person's taxable supplies ceased to exceed the registration threshold;
 - (d) subsection (1)(c) must within 15 working days of the date on which the person has ceased to carry on the taxable activity.
- (3) The Commissioner must, by notice in writing, cancel the registration of a person if:
- (b) i le noatia ma le fai fuafua i le parakalafa (c), mo le tagata faamauina i lalo o le fuaiupu 9 -
- (i) ua muta ona faia e le tagata le tuuina atu o oloa e aafia i lafoga totogi; po o
 - (ii) o lo o faaauau pea ona tuuina atu e le tagata oloa e aafia i lafoga totogi peitai ua pa'ū le tau aogā faaletausaga o ia oloa tuuina atu, i lalo ifo o le laasaga amata o le faamauina, ae vagana ai o i ai se manatu talafeagai e faapea o le pa'ū i le tau aogā e na o se taimi lē tumau;
- (c) mo se tagata faamauina i lalo o le fuaiupu 9(5), ua faamutaina ona tauaveina e le tagata se gaoioiga e aafia i lafoga totogi.
- (2) O se talosaga i lalo:
- (a) o le faafuaiupu (1)(a), e ao ona faia i totonu o le 15 aso faigaluega mai le aso na muta ai ona tauaveina e le pulega a le Malo se gaoioiga e aafia i lafoga totogi;
 - (b) o le faafuaiupu (1)(b)(i), e ao ona faia i totonu o le 15 aso faigaluega mai le aso lea na muta ai ona faia e le tagata oloa tuuina atu e aafia i lafoga totogi; po o
 - (c) le faafuaiupu (1)(b)(ii), e ao ona faia i totonu o le 15 aso faigaluega mai le aso lea na muta ai le sili atu i le laasaga amata o le faamauina le tau aogā faaletausaga o oloa tuuina atu a le tagata e aafia i lafoga totogi;
 - (d) le faafuaiupu (1)(c) e ao ona faia i totonu o le 15 aso faigaluega mai le aso lea na muta ai ona tauave e le tagata gaoioiga e aafia i lafoga totogi.
- (3) E ao i le Komesina, e ala i se faasilasilaga tusitusia, ona faalēaogāina le faamauina o se tagata pe afai:

- (a) the person has applied for cancellation under subsection (1)(a) and the Commissioner is satisfied that the public authority has ceased to carry on a taxable activity;
 - (b) the person has applied for cancellation under subsection (1)(b)(i) and the Commissioner is satisfied that the person has ceased to make taxable supplies;
 - (c) the person has applied for cancellation under subsection (1)(b)(ii), unless the Commissioner has a reasonable expectation that the annual value of the person's taxable supplies is only temporarily below the registration threshold; or
 - (d) the person has applied for cancellation under subsection (1)(c) and the Commissioner is satisfied that the person has ceased to carry on the taxable activity;
 - (e) the person has not applied for cancellation but the Commissioner is satisfied that the person is required to apply for cancellation of registration under subsection (1).
- (4) The cancellation of a person's registration takes effect from the date set out in the notice of cancellation.
- (5) A person whose registration is cancelled under this section must:
- (a) immediately cease to hold out that the person is a registered person, including on any documentation used by the person;
 - (b) file a final GST return and pay all GST due, including the GST due as a result of section 14, within

- (a) na talosaga le tagata mo le faalēaogāina i lalo o le faafuaiupu (1)(a), ma ua faamalieina le Komesina e faapea ua muta ona tauaveina gaoioiga e aafia i lafoga totogi e le pulega a le Malo;
 - (b) na talosaga le tagata mo le faalēaogāina i lalo o le faafuaiupu (1)(b)(i) ma ua faamalieina le Komesina e faapea ua muta ona faia e le tagata o oloa e aafia i lafoga totogi;
 - (c) na talosaga le tagata mo le faalēaogāina i lalo o le faafuaiupu (1)(b)(ii), vagana ai ua i ai ni manatu talafeagai i le Komesina e faapea, o le tau aogā faaletausaga o oloa tuuina atu e aafia i lafoga totogi a le tagata, e mo na o se taimi lē tumau i lalo ifo o le laasaga amata o le faamauina; po o
 - (d) na talosaga le tagata mo le faalēaogāina i lalo o le faafuaiupu (1)(c) ma ua faamalieina le Komesina e faapea, ua muta ona tauaveina e le tagata o gaoioiga e aafia i lafoga totogi;
 - (e) e le i talosaga le tagata mo le faalēaogāina peitai ua faamalieina le Komesina e faapea, o lo o manaomia le tagata e talosaga mo le faalēaogāina o le faamauina i lalo o le faafuaiupu (1).
- (4) O le faalēaogāina o le faamauina o se tagata e aloaia mai le aso ua faatulaga atu i le faasilasilaga o le faalēaogāina.
- (5) E ao i se tagata ua faalēaogāina lona faamauina i lalo o lenei fuaiupu:
- (a) ona faamuta i le taimi lava lea le tulaga faaauau e faapea, o le tagata o ia lava o se tagata faamauina, e aofia ai i luga o so o se faamaumauga aloaia o lo o faaogāina e le tagata;
 - (b) ona faatoai atu se faamatalaga o tupe maua mulimuli o Lafoga o Oloa ma Galuega Faatino ma totogi uma Lafoga o Oloa ma Galuega Faatino ua tatau

15 working days after the date of cancellation of the person's registration; and

- (c) immediately (but not later than 10 working days) return the GST registration certificate and its certified copies to the Commissioner.

(6) The cancellation of registration under this section does not affect the liability of the person for any act done or omitted to be done while being registered.

13. Deemed taxable supply on cancellation of registration-

(1) A person whose registration is cancelled is taken to have made a taxable supply of any inventory on hand at the time the registration is cancelled but only if the person was allowed an input tax credit for the acquisition or import of the inventory, or for the acquisition or import of goods that have been subsumed into that inventory.

(2) The taxable supply under subsection (1) is taken to have been made by the person immediately before the person's registration is cancelled and the person is taken to have received, at that time, an amount of output tax equal to the amount of the input tax credit allowed to the person on acquisition or import of the inventory.

PART 4 SUPPLIES

Division 1 - General rules

14. Mixed supplies - In this Act, unless the context otherwise requires:

ona totogi, e aofia ai Lafoga o Oloa ma Galuega Faatino ua tatau ona totogi e tusa ai ma le fuaiupu 14, i totonu o le 15 aso faigaluega i le tuanai ai o le aso ua faalēaogāina ai le faamauina o le tagata; ma

- (c) faafoi atu i le taimi lava lea (peitai ia lē itiiti ifo i le 10 aso faigaluega) le tusi faamaonia o le faamauina o le Lafoga o Oloa ma Galuega Faatino ma ona ata faamaonia i le Komesina.

(6) O le faalēaogāina o le faamauina i lalo o lenei fuaiupu o le a lē aafia ai le noataga o le tagata mo so o se gaoioiga ua faia po o ua lē faia a o faamauina.

13. Oloa tuuina atu ua faatatauina e aafia i lafoga totogi i luga o le faalēaogāina o le faamauina-

(1) Ua faatatauina se tagata lea ua faalēaogāina le faamauina e faapea ua ia tuuina atu oloa e aafia i lafoga totogi o so o se aseta o lo o i ai i le taimi na faalēaogāina ai le faamauina peitai e faatoa mafai pe afai na faatagaina le totogi o faasiliga o lafoga maua mai mo le mauaina mai po o le faaulufale mai o oloa, po o le mauaina mai po o le faaulufale mai o oloa ia na aofia ai i totonu o ia oloa ma meatotino.

(2) O oloa tuuina atu e aafia i lafoga totogi o lo o i lalo o le faafuuiupu (1) ua faatatauina e faapea na faia e le tagata i le taimi lava lea a o le i faalēaogāina le faamauina o le tagata, ma ua faatatauina e faapea na taulimaina e le tagata i lea taimi se aofaiga o lafoga totogi atu e tutusa ma le aofaiga o le faasiliga o lafoga maua mai e faatagaina le totogi i le tagata i le mauaina ai po o le faaulufale mai o oloa.

VAEGA 4 OLOA TUUINA ATU

Vaevaega 1 - Tulafono faafoe lautele

14. Oloa eseese e tuuina atu - I totonu o lenei Tulafono, ae vagana ai ua manaomia e le mataupu se isi faiga e ese ai:

- (a) a supply of a particular kind that is ancillary or incidental to a supply of another kind (“the principal supply”) is treated as part of the principal supply; or
- (b) a supply of services that is ancillary or incidental to an import of goods is treated as part of the import of goods.

15. Time of supply-(1) Subject to this Act, a supply occurs on the earlier of:

- (a) the date on which the invoice for the supply is issued; or
- (b) the date on which any payment (including part payment) for the supply is made.

(2) A supply between associates or by way of a gift occurs:

- (a) for goods, on the date the goods are delivered; or
- (b) for services, on the date the performance of the services is complete.

(3) A supply of goods by means of a vending machine, meter, or other device operated by a coin, note, or token occurs on the date the coin, note, or token is taken from the machine, meter, or other device by or on behalf of the supplier.

(4) If services are supplied:

- (a) by way of a lease of goods; or
- (b) progressively under an agreement or law that provides for periodic payments,

the supply of services is treated as a series of separate, successive supplies of services corresponding to the successive parts of the period of the lease or agreement, or as determined by law, and each successive supply is treated as occurring on the earlier of the

- (a) o le tuuina atu o oloa o se ituaiga faapitoa lea e faaopopo atu po o e tulai mai i le tuuina atu o oloa o se isi ituaiga (“o le tuuina atu o oloa autu”) ua faatatauina e avea o se vaega o oloa autu e tuuina atu; po o
- (b) o le tuuina atu o galuega faatino lea e faaopopo atu po o e tulai mai i le faaulufale mai o oloa ua faatatauina o se vaega o le faaulufaleina mai o oloa.

15. Taimi e tuuina atu ai oloa-(1) I le noatia ma le fai fuafua i lenei Tulafono, e tuuina atu oloa i se taimi a o lumanai ai:

(a) le aso na tuuina atu ai le faamatalaga o oloa; po o

(b) le aso lea na faia ai so o se totogi (e aofia ai se vaega ua totogi o tupe) mo le tuuina atu o oloa.

(2) E faatulai mai le tuuina atu o oloa i le va o tagata soofaatasi po o e ala i se meaalofa:

(a) mo oloa, i le aso e faaooina atu ai oloa; po o

(b) mo galuega faatino, i le aso e maea ai le faatinoga o auunaga.

(3) O le tuuina atu o oloa e ala i masini e faatauina atu ai, mita, po o isi masini e faagaioioia i tupe siliva, tupe pepa, po o se mea taua ua tulai ma i le aso na aveeseina mai ai le tupe siliva, tupe pepa po o le mea taua mai le masini, mita, po o isi masini e, po o e avea ai ma sui o le tagata o lo o ia tuuina atu oloa.

(4) Afai ua faatinoina le galuega faatino:

(a) e ala i le lisiina o oloa; po o

(b) le faagasolo i luma i lalo o se maliega po o se tulafono lea o lo o aiaia ai mo tupe totogi faavaitaimi,

ua faatatauina le tuuina atu o galuega faatino e avea o se faasologa o le tuuina atu o galuega faatino i taimi eseese, faalausosoo, e uiga tutusa ma vaega faifaiepa o le vaitaimi o le lisi po o le maliega, po o e pei ona fuafuaina e le tulafono, ma ua

date on which the payment for that successive supply is due or received.

- (5) If, and to the extent that:
- (a) goods are supplied progressively under an agreement or law that provides for instalment or periodic payments; or
 - (b) goods and services supplied directly in the construction, major reconstruction, manufacture, or extension of a building or an engineering work are supplied under an agreement or law that provides for instalment or periodic payments in relation to the progressive nature of that construction, manufacture, or extension,

the supply of goods or services is treated as a series of separate, successive supplies of goods and each successive supply is treated as occurring on the earlier of the date on which the payment for that successive supply is due or received.

(6) If a public authority is treated to have supplied goods and services under section 6(4), the supply is, to the extent that the supply is brought to charge as revenue from the Government, taken to occur in the taxable period in which the bringing to charge applies

(7) If the supply is treated to be made under section 6(3)(a), the supply is taken to occur on the date on which the first drawing or determination of a result of the game of chance or lottery commences.

16. Place of supply of goods - A supply of goods occurs in Samoa if:

- (a) the goods are delivered or made available in Samoa by the supplier; or

faatatauina le tuuina atu taitasi i se tulaga faalausosoo o oloa, e pei ona tulai mai, a o lumanai ai le aso lea e tatau ona totogi ai ia oloa po o ua taulimaina.

- (5) Afai, ma i le tulaga e faapea:
- (a) o lo o faagasolo le tuuina atu o oloa i lalo o se maliega po o se tulafono lea o lo o aiaia ai mo totogi auauai po o le totogi faavaitaimi; po o
 - (b) oloa ma galuega faatino e tuusao atu i le fausia o fale, galuega tetele o le toe fausia o fale, gaosiga, po o le faapoopoga faatelē o se fale po o galuega faainisia, ia o lo o tuuina atu i lalo o se maliega po o se tulafono lea o lo o aiaia ai mo totogi auauai po o totogi faavaitaimi e tusa ai ma le uiga moni o le auiluma o lea fausaga, gaosiga, po o le faalateleina,

ua faatatauina le tuuina atu o oloa po o galuega faatino, o se faagasologa o le tuuina atu o oloa i taimi eseese, faalausosoo, ma ua faatatauina le tuuina taitasi i se tulaga faalausosoo o oloa e pei ona tulai mai a o lumanai ai le aso e tatau ai ona totogi ia oloa tuuina atu faalausosoo po o ua taulimaina.

(6) Afai ua faatatauina ua tuuina atu e se pulega a le Malo oloa ma galuega faatino i lalo o le fuaiupu 6(4), ua faatatauina le tuuina atu o oloa, i le tulaga lautele e faapea, na tuuina atu oloa e totogi e avea ma tupe maua mai le Malo, ma na faataunuuna i le vaitaimi o lafoga lea ua faatatau i ai tau faaee atu.

(7) Afai ua faatatauina oloa e faapea na faia i lalo o le fuaiupu 6(3)(a), ua faapea ona faatatauina oloa tuuina atu na faataunuu i le aso lea na amatalia ai le seiina po o le fuafuaina o se taunuuga o le taaloga o matematega po o le lulu.

16. Nofoga o lo o tuuina atu ai oloa - E tulai mai le tuuina atu o oloa i totonu o Samoa pe afai:

- (a) ua faaoina atu oloa po o ua faaavanoa atu i totonu o Samoa e le tagata e tuuina atu oloa; po o

- (b) where the delivery or making available involves transportation, the goods are in Samoa when the transportation commences.

17. Place of supply of services-(1) A supply of services occurs in Samoa if the taxable activity of the supplier from which the services are supplied is in Samoa.

(2) Despite subsection (1), a supply of services occurs in Samoa if the recipient of the supply is not a registered person and:

- (a) the services are physically performed in Samoa by a person who is in Samoa at the time of supply;
- (b) the services are directly related to immovable property in Samoa;
- (c) the services are radio or television broadcasting services received at an address in Samoa;
- (d) the services are electronic services delivered to a person in Samoa at the time of supply;
- (e) the supply is a transfer or assignment of, or grant of a right to use, a copyright, patent, trademark, or similar right in Samoa; or
- (f) the services are telecommunications services and the supply is initiated by a person in Samoa at the time of supply, other than a supply initiated by -
 - (i) a supplier of telecommunications services; or
 - (ii) a person who is global roaming while temporarily in Samoa.

(3) For the purposes of subsection (2)(f), the person who initiates a supply of telecommunications services is the person who appears first in the following paragraphs:

- (b) afai o le faaooina atu po o le faaavanoaina e aafia ai le felauaiga o oloa ua i totonu o Samoa pe afai ua amata felauaiga.

17. Nofoga e tuuina atu ai galuega faatino-(1) Ua tulai mai le tuuina atu o galuega faatino i totonu o Samoa pe afai o gaoioiga e aafia i lafoga totogi a le tagata o tuuina atu oloa, lea o lo o tuuina atu auaunaga, o lo o i totonu o Samoa.

(2) E ui lava i le faafuaiupu (1), o le tuuina atu o galuega faatino e tulai mai i totonu o Samoa, pe afai o lē o lo o taliaina oloa, e le o se tagata faamauina ma:

- (a) o lo o faatino auaunaga tuuina atu patino i totonu o Samoa e se tagata o ia lea o lo o i Samoa i le taimi na tuuina atu ai oloa;
- (b) o auaunaga o lo o fesootai tuusao i meatotino e lē mafai ona feaveaia i totonu o Samoa;
- (c) o auaunaga tau faasalalauga i leitio po o televise na maua i se tuatusi i totonu o Samoa;
- (d) o auaunaga faaeletoroni na faaoo atu i se tagata i totonu o Samoa i le taimi na tuuina atu ai;
- (e) o le tuuina atu o auaunaga o le faaliliuina atu po o le faasoaina atu o, po o le faamatuu atu o se aia tatau e faaogāina, se pule tau fatuga, pateni, igoa tau fefaatauaiga po o aia tatau tutusa i totonu o Samoa; po o
- (f) o auaunaga tau fesootaiga ma o le tuuina atu na amataina e se tagata i totonu o Samoa i le taimi na tuuina atu ai, e ese ai na i lo oloa na amata tuuina atu e -
 - (i) se tagata e tuuina atu oloa o auaunaga tau faasalalauga; po o
 - (ii) se tagata o ia lea o lo o asiasi solo i le lalolagi a o nofo lē tumau ai i Samoa.

(3) Mo faamoemoega o le faafuaiupu (2)(f), o le tagata o ia lea ua ia amataina ona tuuina atu auaunaga tau fesootaiga o le tagata lea o lo taua muamua mai i parakalafa nei:

- (a) the person who -
 - (i) controls the commencement of the supply;
 - (ii) pays for the services; or
 - (iii) contracts for the supply; or

(b) the person to whom the invoice for the supply is sent.

(4) In this section, “electronic services” means the development or maintenance of, or access to, any of the following when provided or delivered on or through a telecommunications network:

- (a) websites, web-hosting, or remote maintenance of programs and equipment;
- (b) software and its updating;
- (c) images, text, and information;
- (d) databases;
- (e) self-education packages;
- (f) music, films, and games, including games of chance;
- (g) any broadcasts or events, including any political, cultural, artistic, sporting, scientific broadcasts, including broadcast television.

18. Value of a supply-(1) Subject to this Act, the value of a supply is the price of the supply.

(2) If:

- (a) no price is charged on a taxable supply made by a registered person to an associate or the price is less than the fair market value of the supply; and

- (a) o le tagata o ia lea ua ia -
 - (i) faafoeina le amataina o le tuuina atu o oloa;
 - (ii) totogiina le tuuina atu o auaunaga; po o
 - (iii) ua faia le konekarate mo le tuuina atu o oloa; po o

(b) le tagata lea ua lafoina atu i ai le pepa e totogi ai oloa.

(4) I totonu o lenei fuaiupu, “auaunaga faaeletoroni” o lona uiga o le atiaeina po o le tausiga o, po o avanoa i, so o se tasi o tulaga nei pe a tuuina atu po o ua faaooina atu i po o e ala i fesootaiga faakomepiuta:

- (a) tuatusi faakomepiuta, nofoaga tutotonu o fesootaiga o tuatusi faakomepiuta, po o nofoaga e faatonutonu ai le vaavaaiga o polokalame ma meafaigaluega faatekonolosi;
- (b) polokalame faakomepiuta ma le latou tuulata mai;
- (c) ata vaaia, feau faatekonolosi, ma faamatalaga;
- (d) nofoaga tutotonu o faamatalaga;
- (e) polokalame tau aoaoga faakomepiuta mo tagata taitoatasi;
- (f) musika, ata tifaga ma taaloga, e aofia ai taaloga o matematega;
- (g) so o se faasalalauga po o faafiafiaga, e aofia ai so o se faasalalauga faaupufai, faaleaganuu, faatufugaga, taaloga, faasalalauga faasaientisi, e aofia ai faasalalauga i le televise.

18. Tau aogā o oloa tuuina atu-(1) I le noatia ma le fai fuafua i, lenei Tulafono, o le tau aogā o oloa tuuina atu, o le tau lea o oloa ua tuuina atu.

(2) Afai:

- (a) e le o faaeeina atu se tau i ni oloa e aafia i lafoga totogi ua faia e se tagata faamauina i se tagata e soofaatasi, po o e itiiti ifo na i lo le tau talafeagai faamaketi o oloa ua tuuina atu; ma

(b) the recipient of the supply is not entitled to an input tax credit for whole of the input tax payable in respect of the supply,

the value of the supply is the fair market value of the supply determined at the time of supply.

(3) Except as provided in this Act, if no price is charged for a supply, the value of the supply is zero.

(4) If a taxable supply is made by a registered person without a separate amount being identified as GST, the value of the supply is computed using the following formula:

$$A - (A \times B)$$

where -

A is the total amount charged for the supply; and

B is the tax fraction.

(5) If goods and services are, or are taken to be, supplied by any public authority:

(a) pursuant to paragraph (b)(i) of the definition of “supply of services” in section 6, the value of the supply is an amount equal to any amount from time to time paid by the Government to or on behalf of that public authority for that supply; or

(b) pursuant to paragraph (b)(i) of the definition of “supply of services” in section 6, the value of the supply is an amount equal to any amount that is from time to time brought to charge as revenue from the Government in respect of the supply of outputs by that public authority.

(b) e lē agavaa lē ua taliaina oloa i se faasiliga o lafoga maua mai mo oloa uma o lafoga e totoḡi atu e tusa ai ma oloa,

o le tau aogā o oloa tuuina atu o le tau talafeagai faamaketi lena o oloa ua fuafuaina i le taimi na tuuina atu ai.

(3) Ae vagana ai ua aiaia i totonu o lenei Tulafono, afai e le o faaeina atu se tau mo oloa ua tuuina atu, o le tau talafeagai o oloa e lē faatatauina.

(4) Afai ua tuuina atu oloa e aafia i lafoga totoḡi e se tagata faamauiina e aunoa ma se aofaiga e ese ai ua faailoagofie mai e aveā ma Lafoga o Oloa ma Galuega Faatino, o le tau aogā o oloa tuuina atu ua faatatauina e ala i le faaaogāina o le fua faatatauina lenei:

$$A - (A \times B)$$

pe afai -

A o le aofaiga atoa e totoḡi mo le tuuina atu o oloa; ma

B o le vaegamea o le lafoga.

(5) Afai o oloa ma galuega faatino e, po o ua faatatauina e tuuina atu o so o se pulega a le Malo:

(a) e tusa ai ma le parakalafa (b)(i) o le faamatalaina o le “tuuina atu o galuega faatino” i le fuaiupu 6, o le tau aogā o oloa o se aofai e tutusa ma so o se aofaiga mai lea taimi i lea taimi ua tuuina atu e totoḡi e le Malo i po o, e aveā ma sui o lea pulega a le Malo mo ia oloa; po o

(b) e tusa ai ma le parakalafa (b)(i) o le faamatalaina o le “tuuina atu o galuega faatino” i le fuaiupu 6, o le tau aogā o ia oloa o se aofaiga e tutusa ma so o se aofaiga lea e totoḡi mai lea taimi i lea taimi e aveā o tupe maua mai le Malo e tusa ai o le tuuina atu o galuega faatino e lea pulega a le Malo.

(6) If a supply of services is taken to be made within the meaning of the definition of “supply of services” in section 6, the value of the supply is so much of the amount in money a person pays to participate in a game of chance or lottery, as represents the total proceeds (after deducting the amount of all prizes paid and payable in money) of the game of chance or lottery.

19. Value of a supply of imported services-(1) Subject to subsection (2), the value of a supply of imported services:

(a) if the supplier and recipient are associates, is the fair market value of the supply at the time of supply; or

(b) in any other case, is the price of the supply.

(2) If a registered person, liable for GST under section 8(1)(c) for the supply of imported services, would have been entitled to a credit for part of the amount of input tax payable if the person had acquired the services in a creditable acquisition, the value of the supply under subsection (1) is reduced by an amount equal to the proportion of the input tax that would have been creditable.

(3) A registered person liable for GST under section 8(1)(c) for a supply of imported services must prepare a recipient-created tax invoice in the approved form for the supply.

Division 2 - Special rules

20. Application of goods to private or exempt use-(1) The application of goods by a registered person to a private or exempt use is deemed to be a taxable supply made by the person, but only

(6) Afai ua faatatauina le tuuina atu o galuega faatino ua faia i totonu o le uiga o le faamatalaga o le uiga o le “tuuina atu o galuega faatino” i le fuaiupu 6, o le tau aogā o oloa o se aofaiga tele o tupe e totogi e se tagata e auai ai i se taaloga o matematega po o le lulu, e avea ma faamatalaga o le aofaiga atoa o tupe e maua mai (i le maea ai ona toesea le aofaiga o faailoga uma ua totogi atu ma e totogi i tupe) o taaloga o matematega po o lulu.

19. Tau aogā o le tuuina atu o galuega faatino faaulufale mai-(1) I le noatia ma le fai fuafua i le faafuaiupu (2), o le tau aogā o le tuuina atu o auaunaga o oloa faaulufale mai:

(a) pe afai e soofaatasi le tagata e tuuina atu oloa ma le tagata e taliaina oloa, o le tau talafeagai faamaketi o oloa na tuuina atu i le taimi na tuuina atu ai oloa; po o

(b) i so o se isi lava tulaga, o le tau o le tuuina atu o oloa.

(2) Afai na agavaa se tagata faamauina lea e noatia i Lafoga o Oloa ma Galuega Faatino i lalo o le fuaiupu 8(1)(c) mo le tuuina atu o galuega faatino faaulufale mai, i se aitalafu mo le vaega o le aofaiga o lafoga e totogi mai pe afai ua maua e le tagata auaunaga i se tulaga gafatia, e faaitiitia le tau aogā o le tuuina atu o oloa i lalo o le faafuaiupu (1) e ala i se aofaiga e tutusa ma le vaega o lafoga e totogi atu ia sa tatau ona gafatia.

(3) E ao i se tagata faamauina e noatia mo Lafoga o Oloa ma Galuega Faatino i lalo o le fuaiupu 8(1)(c) mo le tuuina atu o auaunaga o oloa faaulufale mai ona saunia se pepa totogi o lafoga e faia e lē ua taliaina oloa ma auaunaga, i le pepa faatumu faamaonia mo oloa ma auaunaga tuuina atu.

Vaevaega 2 - Tulafono faafoe faapitoa

20. Faaaogāina o oloa i tulaga tumaoti po o tuusaunoaga-(1) O le faaaogāina o oloa e se tagata faamauina i se tulaga tumaoti po o tuusaunoaga, ua faatatauina o oloa tuuina atu e aafia

if the person has been allowed an input tax credit for the acquisition or import of the goods.

(2) A taxable supply under subsection (1) is deemed to have been made by the registered person at the time that the goods are first applied to private or exempt use and the person is taken to have received, at that time, an amount of output tax equal to the amount of input tax credit allowed to the person in respect of the acquisition or import of the goods.

(3) In this section, “exempt use” means the use of goods or services to make an exempt supply.

21. Second-hand goods-(1) This section applies if the following conditions are satisfied:

- (a) a taxable supply of second-hand goods has been made by a registered person who is a second-hand goods supplier;
- (b) the second-hand goods were purchased by the registered person from a person who is not a registered person;
- (c) the supply of the second-hand goods to the registered person would not have been an exempt or zero-rated supply if the supplier of the goods to the registered person was also a registered person;
- (d) the supply of the second hand goods to the registered person was not an import; and
- (e) the second-hand goods were supplied by the registered person in substantially the same state as they were in when purchased by the registered person.

i lafoga totogi ua faia e le tagata, ae peitai sei vagana ua faataga lea tagata i se faasiliga o lafoga maua mai mo le mauaina mai po o le faaulufale mai o oloa.

(2) Ua faatatauina ni oloa tuuina atu e aafia i lafoga totogi i lalo o le faafuaiupu (1) e faapea na faia e le tagata faamauina i le taimi lea na talosagaina ai le faaaogāina i se tulaga tumaoti po o le tuusaunoina o oloa, ma ua faatatauina ua maua e le tagata i lea taimi, se aofaiga o lafoga totogi atu e tutusa ma le aofaiga o le faasiliga o lafoga maua mai, ua faatagaina i le tagata e tusa ai ma le mauaina po o le faaulufaleina mai o oloa.

(3) I totonu o lenei fuaiupu, “tuusaunoa le faaaogāina” o lona uiga o le faaaogāina o oloa po o auunaga e tuuina atu ai i se tulaga tuusaunoa.

21. Oloa tuai ua toe faatau atu i ni tau pa’ū-(1) E faaaogā lenei fuaiupu pe afai ua faamalieina tuutuuga nei:

- (a) o le tuuina atu o oloa tuai e aafia i lafoga totogi lea na faia e se tagata faamauina o ia lea o se tagata e tuuina atu oloa tuai;
- (b) na faatauina mai oloa tuai e le tagata faamauina mai se tagata o ia lea e le o se tagata faamauina;
- (c) sa lē tatau ona tuusaunoa po o e lē faatatauina le tuuina atu o oloa tuai i le tagata faamauina pe ana faapea o le tagata na tuuina atu oloa i le tagata faamauina o ia foi o se tagata faamauina;
- (d) o le tuuina atu o oloa tuai i le tagata faamauina e le o ni oloa na faaulufale mai; ma
- (e) o oloa tuai na tuuina atu e le tagata faamauina e mafuli lava i le tulaga lava lea e pei ona faatauina mai ai e le tagata faamauina.

(2) If subsection (1) applies:

- (a) the registered person is taken to have paid an amount of input tax for the acquisition of the second-hand goods equal to the tax fraction of the price paid for the second-hand goods; and
- (b) the registered person is allowed an input tax credit for the deemed input tax under paragraph (a) in the GST period in which the time of supply by the registered person of the second-hand goods occurs.

(3) If a second-hand goods supplier receives second-hand goods (“traded-in goods”) as part payment for a supply the supplier makes to a person who is not registered, the fair market value of the traded-in goods used to determine the price for the supply is to be the same as the fair market value used to determine the price paid by the dealer to purchase the traded-in goods.

(4) In this section:

“second-hand goods” means goods that have previously been used by a person who is not a registered person;

“second-hand goods supplier” means a registered person whose taxable activity principally involves the re-supply of second-hand goods in substantially the same state as they were in when purchased by the person.

22. Rights, options, and vouchers-(1) If:

- (a) the supply of a right or option was a taxable supply; and
- (b) another supply (“subsequent supply”) is made on the exercise of the right or option,

(2) Afai e faaaogā le faafuuiupu (1):

- (a) ua faatatauina e faapea, na totogi e le tagata faamauina se aofaiga o lafoga e totogi atu mo le mauaina mai o oloa tuai e tutusa ma le vaegamea o lafoga o le tau ua totogi mo oloa tuai; ma
- (b) ua faatagaina le tagata faamauina e totogi le faasiliga o lafoga maua mai mo le lafoga ua fuafua e totogi atu i lalo o le parakalafa (a), i le vaitaimi o Lafoga o Oloa ma Galuega Faatino, i le taimi lea e tulai mai ai le tuuina atu o oloa tuai e le tagata faamauina.

(3) Afai ua maua ma taliaina e se tagata e tuuina atu oloa tuai ni oloa tuai (“oloa ua faatauina mai”) e avea ma vaega o le totogi o oloa na tuuina atu e lea tagata i se tagata o ia lea e le o faamauina, o le tau talafeagai faamaketi o oloa na faatauina mai e faaaogā e fuafua ai le tau mo oloa ua totogi e le tagata o lo o fefaatauaia oloa, e faatauina mai ai ia oloa.

(4) I totonu o lenei fuaiupu:

“oloa tuai e toe faatau atu i tau pa’ū” o lona uiga o oloa ia na faaaogāina lata mai nei e se tagata o ia lea e le o se tagata faamauina;

“tagata e tuuina atu oloa tuai e toe faatau atu i tau pa’ū” o lona uiga o se tagata faamauina o ana gaioiga e aafia i lafoga totogi e mafuli lava i le toe tuuina atu o oloa tuai o le tele lava e i le tulaga lava lea e pei ona faatauina mai ai e le tagata.

22. Aia tatau, filifiliga ma pepa e totogi ai tupe-(1) Afai:

- (a) o le tuuina atu o se aia tatau po o se filifiliga o se auaunaga e aafia ai lafoga totogi; ma
- (b) o le isi auaunaga e tuuina atu ai (“tuuina atu mulimuli ane”) ua faia i le faatinoga o le aia tatau po o le filifiliga,

the price for the subsequent supply is limited to the additional price, if any, given for the subsequent supply or in connection with the exercise of the right or option.

(2) The issue of a voucher is not a supply if the voucher:

- (a) entitles the holder to receive supplies of goods or services up to a monetary amount on redemption of the voucher; and
- (b) is issued for an amount in money.

(3) If a voucher referred to in subsection (2) is redeemed for a taxable supply by a registered person, the amount referred to in subsection (2)(b) is treated as comprising the following two (2) components:

- (a) an amount as the price or part of the price for the supply calculated as the amount referred to in subsection (2)(b) reduced by the tax fraction of that amount; and
- (b) an amount as the GST or part of the GST payable for the supply calculated as the tax fraction of the amount referred to in subsection (2)(b).

(4) If:

- (a) a registered person issues a voucher for no charge;
- (b) the voucher entitles the holder to a discount on the price of goods or services supplied by another person; and
- (c) the voucher is redeemed for a taxable supply,

the price of the supply includes the monetary value of the voucher reduced by an amount equal to the monetary value multiplied by the tax fraction.

o le tau mo le tuuina atu mulimuli ane e faatapulaaina i le tau faapoopo, pe afai e i ai, ua tuuina atu mo oloa tuuina atu mulimuli ane po o, e fesootai ma le faatinoga o le aia tatau po o le filifiliga.

(2) O le tuuina atu o se pepa e totogi ai oloa e le o se auaunaga faaoo atu pe afai o lea pepa:

- (a) e agavaa ai le tagata o umia e maua mai ai oloa po o auaunaga e oo atu i se aofaiga tau tupe e toe faaolaina ai tupe o le pepa e totogi ai oloa; ma
- (b) ua tuuina atu mo se aofaiga o tupe.

(3) Afai ua toe faaolaina mai tupe o se pepa e totogi ai oloa ua taua i le faafuaiupu (2) mo oloa tuuina atu e aafia i lafoga totogi, e se tagata faamauina, e faatatauina le aofai ua taua i le faafuaiupu (2)(b) o se aofaiga ua aofia ai vaega nei e lua (2):

- (a) se aofaiga o tupe e aveva ma tau po o se vaega o le tau mo oloa ua tuuina atu, ua fuafua e aveva ma aofaiga ua taua i le faafuaiupu (2)(b) ua faaitiitia e ala i le vaega o lafoga o lea aofaiga; ma
- (b) se aofaiga e aveva ma Lafoga o Oloa ma Galuega Faatino, po o se vaega o Lafoga o Oloa ma Galuega Faatino e totogi mo oloa ua faatatauina, e aveva ma vaega o lafoga o le aofai ua taua i le faafuaiupu (2)(b).

(4) Afai:

- (a) ua tuuina atu e se tagata faamauina se pepa e totogi ai oloa e aunoa ma se tupe e totogi;
- (b) o le pepa e totogi ai oloa e agavaa ai le tagata o umia i se tulaga ua faaitiitia ai tau o oloa po o auaunaga ua tuuina atu e se isi tagata; ma
- (c) ua toe faafoi mai le pepa e totogi ai oloa mo oloa e aafia i lafoga totogi,

o le tau o oloa ua tuuina atu e aofia ai tau aogā i tinoitupe o le pepa e totogi ai oloa ua faaitiitia i se aofaiga e tutusa lelei ma le tau aogā i tinoitupe faatele i le vaega o lafoga.

(5) A registered person is entitled to an input tax credit in respect of any amount paid to a supplier for the redemption by the supplier of a voucher referred to in subsection (4).

(6) The amount of the input tax credit referred to in subsection (5) is the amount paid to the supplier multiplied by the tax fraction and the input tax credit is allowed in the GST period in which the amount is paid to the supplier.

(7) A supply of telecommunications services through the use of a phone card acquired in Samoa that can be used either in or outside Samoa occurs at the time the phone calls are made with the card.

(8) In this section:
“phone card”:

- (a) means a card or similar item in whatever form it is issued, including electronically, that entitles the holder to receive telecommunications services up to its face value; and
- (b) includes a pre-paid Subscriber Identity Module (“SIM”) card, a rechargeable card, or a similar item.

“voucher”:

- (a) means a voucher, stamp, token, coupon, or similar article, including an article issued electronically, that can be redeemed by the holder only for supplies of goods or services; and
- (b) includes a phone card; but
- (c) does not include a postage stamp.

(5) E agavaa se tagata faamauina i se faasiliga o lafoga maua mai e tusa ai ma so o se aofaiga na totogi atu i le tagata o lo o tuuina atu oloa, mo le toe faaolaina mai e le tagata na tuuina atu se pepa e totogi ai oloa, o taua i le faafuuiupu (4).

(6) O le aofaiga o le faasiliga o lafoga maua mai ua taua i le faafuuiupu (5), o le aofaiga lea na totogi i le tagata o lo o tuuina atu oloa, faatele i le vaega o lafoga, ma e faatagaina le faasiliga o lafoga maua mai i le vaitaimi o Lafoga o Oloa ma Galuega Faatino, lea e totogi atu ai le aofaiga i le tagata o lo o tuuina atu oloa.

(7) O le tuuina atu o auaunaga tau fesootaiga e ala i le faaaogāina o se pepa o telefoni totogi muamua ua maua i totonu o Samoa lea e mafai ona faaaogāina i totonu po o fafo atu o Samoa, ua tulai mai i le taimi ua faia ai telefoni e faaaogā ai le pepa telefoni e totogi muamua.

(8) I totonu o lenei fuaiupu:

“pepa o telefoni e totogi muamua”:

- (a) o lona uiga o se pepa po o se meataitasi tali tutusa i le a lava le faiga e tuuina atu ai, e aofia ai faiga faaeletoroni, lea e agavaa ai le tagata o lo o umia e maua ai auaunaga tau fesootaiga e tali tutusa; ma
- (b) e aofia ai se Pepa o Telefoni totogi muamua o Faatulagaga e Iloagofie ai le Tagata o Faaogāina (“SIM”), o se pepa e mafai ona totogi, po o se meataitasi tali tutusa.

“pepa e totogi ai”:

- (a) o lona uiga o se pepa e totogi ai oloa, faailoga oomi, pepa o faafesuiaiga o oloa, pepa e faapa’ū ai tau o oloa, po o meataitasi faapena, e aofia ai se mea ua tuuina atu faaeletoroni, lea e mafai ona toe maua mai e le tagata e umia ma na o oloa po o auaunaga tuuina atu; ma
- (b) e aofia ai se pepa o telefoni; ae peitai
- (c) e lē aofia ai se faailoga oomi e lafoina ai i le meli.

23. Lay-by sales-(1) A supply of goods under a lay-by agreement occurs on the date the goods are delivered to the purchaser and the output tax payable for the supply is treated as received on that date.

(2) If a lay-by agreement is cancelled and the seller retains any amount paid by the purchaser or recovers any amount owing by the purchaser under the agreement:

- (a) the cancellation of the agreement is a supply of services by the seller at the time of cancellation; and
- (b) the value of the supply -
 - (i) if the seller is a registered person at the time of cancellation, is the amount retained or recovered by the seller reduced by an amount equal to the amount retained or recovered multiplied by the tax fraction; or
 - (ii) in any other case, is the amount retained or recovered by the seller.

(3) In this section, “lay-by agreement” means a purchase agreement for goods under which:

- (a) the price is payable by at least one additional payment after the payment of a deposit;
- (b) delivery of the goods takes place at any time after payment of the deposit; and
- (c) ownership of the goods is transferred by delivery.

23. Oloa faatau atu e totogi auauai-(1) O le tuuina atu o oloa i lalo o se maliega e totogi auauai ai e tulai mai i le aso e faaoo atu ai oloa i le tagata na ia faatauina, ma ua faatatauina lafoga totogi atu mo oloa nei e faapea na mauaina i lea aso.

(2) Afai e faalēaogāina se maliega o oloa e totogi auauai ma ua taofia e le tagata o lo o ia faatauina atu so o se aofai o tupe na totogi e le tagata na ia faatauina mai, po o ua toe maua so o se aofaiga o aitalafu ai i le tagata na ia faatauina mai i lalo o le maliega:

- (a) o le faalēaogāina o le maliega o le tuuina atu lea o auauanaga e le tagata o lo o ia faatauina atu i le taimi na faalēaogāina ai; ma
- (b) o le tau aogā o oloa tuuina atu -
 - (i) afai o le tagata na ia faatauina atu o se tagata faamauina i le taimi na faalēaogāina ai, o le aofai e taofia po o ua toe maua mai e le tagata, lea ua faaitiitia e ala i se aofaiga e tutusa ma le aofaiga lea na taofia po o ua toe maua mai faatele i le vaega o le lafoga; po o
 - (ii) i so o se isi tulaga, o le aofai ua taofia po o ua toe faaola mai e le tagata na ia faatauina atu.

(3) I totonu o lenei fuaiupu, “maliega e totogi auauai ai” o lona uiga o se maliega e faatau mai ai oloa ia:

- (a) o lona tau e totogiina a itiiti mai e tasi le totogi faaopoopo i le tuanai ai ona totogi le tupe na totogi muamua;
- (b) e faaoo atu ai oloa i so o se taimi i le tuanai ai ona totogi le tupe na totogi muamua; ma
- (c) o le pule e umia oloa, ua faaliliuina atu e ala i se faiga aloaia.

**PART 5
IMPORTS**

24. Time of import-(1) An import of goods occurs:

(a) if the goods are under Customs control, on the date on which the goods are entered for use in Samoa or otherwise cease to be under Customs control as determined under the Customs Act; or

(b) in any other case, on the date the goods are brought into Samoa.

(2) In this section, “entered”, in relation to an import of goods, has the same meaning as “entry” under the Customs Act.

25. Value of import-(1) Subject to subsection (2), the value of an import of goods is the sum of the following amounts:

(a) the customs value of the goods as determined under the Customs Act, whether or not any duty is payable on the import;

(b) to the extent not included under paragraph (a), the cost of services treated as part of the import of the goods under section 14(1)(b), including the cost of freight or insurance in transporting the goods to Samoa;

(c) the amount of any import duty, excise tax, levy, or other fiscal charge (other than GST), or any fee or other charge payable for the import.

(2) When goods are re-imported after being exported for the purpose of undergoing repair, renovation, or improvement, the

**VAEGA 5
OLOA FAAULUFALE MAI**

24. Taimi e faaulufale mai ai-(1) E tulai mai ua faaulufale mai oloa:

(a) pe afai o lo o i lalo o le faafoega a le Tiute oloa i le aso na taunuu mai ai oloa e faaaogā i Samoa po o ua faamuta i se isi faiga e ese ai le i ai i lalo o le faafoega a le Tiute, e pei ona fuafuaina i lalo o le Tulafono o le Ofisa o Tiute; po o

(b) i se isi lava tulaga, i le aso lea e aumaia ai oloa i totonu o Samoa.

(2) I totonu o lenei fuaiupu, “taunuu mai ai”, e faasino i le faaulufale mai o oloa, e i ai lona uiga tutusa e pei o le “ulufale mai” i lalo o le Tulafono o le Ofisa o Tiute.

25. Tau aogā o oloa faaulufale mai-(1) I le noatia ma le fai fuafua i le faafuaiupu (2), o le tau aogā o se oloa faaulufale mai o le aofai atoa lea o aofaiga nei:

(a) o le tau aogā faa-tiute o oloa e pei ona fuafuaina i lalo o le Tulafono o le Ofisa o Tiute, tusa lava pe na totogi pe leai foi se tiute o oloa faaulufale mai;

(b) i le tulaga e le o aofia ai i lalo o le parakalafa (a), o le tau o auaunaga ua faatatauina e aveia ma vaega o oloa faaulufale mai i lalo o le fuaiupu 14(1)(b), e aofia ai le tau o uta po o inisia i le felauaiga o oloa i Samoa;

(c) le aofaiga o so o se tiute o oloa faaulufale mai, lafoga o tiute, lafoga, po o isi tau faaee atu tau tupe (e ese ai na i lo le Lafoga o Oloa ma Galuega Faatino), po o so o se totogifuapauina po o isi tau faaee atu e totogi mo oloa faaulufale mai.

(2) Afai ae toe faaulufale mai oloa i le maea ai ona auina atu i fafo mo le faamoemoe o le toe gaosia, toe faaleleia, po o le toe

value of the import is the amount of the increase in value of the goods as a result of the repair, renovation, or improvement if:

- (a) the form or character of the goods has not changed; and
- (b) ownership of the goods has not changed since the goods were exported.

PART 6 INPUT TAX CREDITS

26. Allowance of an input tax credit-(1) Subject to this Act, a registered person is allowed a credit for the input tax imposed on a creditable acquisition by the person to the extent that the acquisition was for the purpose of making taxable supplies as determined at the time of the acquisition.

(2) Subject to subsection (3), an input tax credit is allowed in the GST period in which the input tax is paid.

(3) If, at the time a registered person files a GST return for a GST period in which an input tax credit would otherwise be allowable under this Act, the person does not hold the documentation referred to in subsection (4), the input tax credit is not allowed in that GST period but instead is allowed in the first GST period in which the person holds the documentation.

(4) The documentation required for the purposes of subsection (3) is:

- (a) for a creditable acquisition that is a taxable import, a bill of lading and all of the documents required

siitia o le tulaga lelei, o le tau aogā o le oloa faaulufale mai o le aofaiga o le siitaga o le tau aogā o oloa, e tusa ai o le toe gaosia, faaleleia po o le siitia le tulaga lelei pe afai:

- (a) e le o suia foliga po o mea vaaia o oloa; ma

- (b) e le i suia le pule e umia oloa talu ona auina atu i fafo.

VAEGA 6 FAASILIGA O LAFOGA MAUA MAI

26. Faatagaga o se faasiliga o lafoga maua mai-(1) I le noatia ma le fai fuafua i lenei Tulafono, e faataga se tagata faamauina i se tupe faasili mo se lafoga totogi mai ua faaee atu mo le mauaina mai o se lafoga faasili i le itu e faapea, o le mauaina mai, e mo le faamoemoe o le tuuina atu o oloa e aafia i lafoga totogi, e pei ona fuafuaina i le taimi na mauaina ai.

(2) I le noatia ma le fai fuafua i le faafuaiupu (3), e faataga se faasiliga o lafoga maua mai i le vaitaimi o Lafoga o Oloa ma Galuega Faatino lea ua totogi i ai le lafoga.

(3) Afai, i le taimi ua faatoai atu ai e se tagata faamauina se faamatalaga o tupe maua o Lafoga o Oloa ma Galuega Faatino mo se vaitaimi o Lafoga o Oloa ma Galuega Faatino lea sa tataua ona faatagaina ai se faasiliga o lafoga maua mai i lalo o lenei Tulafono, ae le o umia e le tagata faamaumauga aloaia ua faasinomia i le faafuaiupu (4), e lē faatagaina le faasiliga o lafoga maua mai i lea vaitaimi o Lafoga o Oloa ma Galuega Faatino, peitai, e faatagaina i le vaitaimi muamua o Lafoga o Oloa ma Galuega Faatino, lea o lo o faasino i ai faamaumauga aloaia o lo o umia e le tagata.

(4) O faamaumauga aloaia e manaomia mo faamoemoega o le faafuaiupu (3) e faapea:

- (a) mo le mauaina mai o se lafoga faasili o oloa faaulufale mai e aafia i lafoga totogi, o le pepa

under section 64(1) of the Customs Act, relevant to the import;

- (b) for a creditable acquisition that is a taxable supply, the tax invoice for the taxable supply to which the acquisition relates;
- (c) for an input tax credit allowed for input tax allowed under section 28(2), the debit note; or
- (d) for an input tax credit allowed under section 28(3), a copy of the credit note.

27. Input tax credit for newly registered person-(1)

Subject to this Act, a registered person may claim, in the first GST return filed by the person after being registered, an input tax credit determined under this section and section 26 for the input tax paid for the goods held at the date of registration for the purpose of making taxable supplies, if:

- (a) at the end of the last day before the date of the person's registration, the person held the goods as inventory;
- (b) the inventory was acquired by the person in a creditable acquisition;
- (c) the acquisition occurred no more than four (4) months prior to the date of registration; and
- (d) the person can provide documentary evidence satisfactory to the Commissioner that input tax has been paid on the acquisition.

faamaonia o uta o oloa ma isi pepa aloaia uma e manaomia i lalo o le fuaiupu 64(1) o le Tulafono o le Ofisa o Tiute, e talafeagai i oloa faaulufale mai;

- (b) mo le mauaina mai o se lafoga faasili o oloa e aafia i lafoga totogi, o le pepa o lafoga o oloa mo oloa o aafia i lafoga totogi lea e faasino i ai le mauaina mai;
- (c) mo se faasiliga o lafoga maua mai ua faatagaina mo lafoga maua mai ua faatagaina i lalo o le fuaiupu 28(2), o faamatalaga o aitalafu tau lafoga; po o
- (d) mo se faasiliga o lafoga maua mai ua faatagaina i lalo o le fuaiupu 28(3), o se ata o le faamatalaga o le faasiliga o lafoga totogi.

27. Faasiliga o lafoga maua mai mo tagata faatoa faamauina-(1)

I le noatia ma le fai fuafua i lenei Tulafono, e mafai e se tagata faamauina ona talosaga, i totonu o le faamatalaga muamua o tupe maua o Lafoga o Oloa ma Galuega Faatino na faatoai atu e le tagata ina ua maea ai ona faamauina, se faasiliga o lafoga maua mai ua fuafuaina i lalo o lenei fuaiupu ma le fuaiupu 26, mo lafoga maua mai e totogi mo oloa o lo o umia, i le aso na faamauina ai, mo le faamoemoe o le tuuina atu o oloa e aafia i lafoga totogi, pe afai:

- (a) i le faaiuga o le aso mulimuli a o lumanai ai le aso o le faamauina o le tagata, sa umia ai e le tagata oloa e avea ma meatotino;
- (b) ua maua mai meatotino e le tagata, i se mauaina mai o se lafoga faasili;
- (c) na mauaina mai i le taimi e itiiti ifo i le fa (4) masina a o lumanai ai le aso o le faamauina; ma
- (d) e mafai e le tagata ona tuuina atu faamatalaga molimau tusitusia ua faamalieina ai le Komesina e faapea, ua maea ona totogiina lafoga maua mai i le taimi na maua ai.

(2) Section 26(3) does not apply to an input tax credit allowed under this section.

**PART 7
POST-SUPPLY ADJUSTMENTS**

28. Post-supply adjustments-(1) If:

- (a) an adjustment event occurs to a taxable supply; and
- (b) the GST properly chargeable for the supply exceeds the GST actually accounted for by the supplier,

the excess is taken to be output tax received by the supplier in the GST period when the event occurred.

(2) If:

- (a) subsection (1) applies; and
- (b) the supplier has issued a debit note,

the recipient is allowed an input tax credit for the additional GST specified in the debit note in the GST period when the debit note is received.

(3) Subject to subsection (5), if:

- (a) an adjustment event occurs to a taxable supply; and
- (b) the GST actually accounted for by the supplier exceeds the GST properly chargeable for the supply,

(2) E lē faaaogāina le fuaiupu 26(3) i se faasiliga o lafoga maua mai ua faatagaina i lalo o lenei fuaiupu.

**VAEGA 7
FETUUNAIGA O OLOA TUUINA
ATU MULIMULI ANE**

28. Fetuunaiga o oloa tuuina atu mulimuli ane-(1) Afai:

- (a) e tulai mai se tulaga tau fetuunaiga i se oloa tuuina atu e aafia i lafoga e totogi; ma
- (b) o le Lafoga o Oloa ma Galuega Faatino sa faaee atu mo oloa tuuina atu ua sili atu i lo le Lafoga o Oloa ma Galuega Faatino na faia e lē na tuuina atu oloa,

ua faatatauina le faasiliga e aveia ma lafoga totogi atu na maua e lē e tuuina atu oloa i le vaitaimi o Lafoga o Oloa ma Galuega Faatino, pe afai e tulai mai se tulaga tau fetuunaiga.

(2) Afai:

- (a) e faaaogā le faafuiaiupu (1); ma
- (b) ua tuuina atu e lē e tuuina atu oloa se faamatalaga o aitalafu,

ua faatagaina ai lē na te taliaina oloa se faasiliga o lafoga maua mai mo le Lafoga faaopopo o Oloa ma Galuega Faatino ua faamaoti mai i le faamatalaga o aitalafu i totonu o le vaitaimi o Lafoga o Oloa ma Galuega Faatino, pe afai e maua le faamatalaga o aitalafu.

(3) I le noatia ma le fai fuafua i le faafuiaiupu (5) pe afai:

- (a) e tulai mai se tulaga tau fetuunaiga i se oloa tuuina atu e totogi ai lafoga; ma
- (b) o le Lafoga o Oloa ma Galuega Faatino na faaalua e lē e tuuina atu oloa ua sili atu i lo le Lafoga o Oloa ma Galuega Faatino sa faaee atu mo oloa tuuina atu,

the supplier is allowed an input tax credit for the amount of the excess in the GST period when the event occurred.

(4) If:

- (a) subsection (3) applies; and
- (b) the supplier has issued a credit note,

the additional GST specified in the credit note is deemed to be output tax received by the recipient in the GST period when the credit note is received.

(5) If the recipient of a supply to which subsection (3) applies is not a registered person, an input tax credit is not allowed under that subsection until the supplier has repaid the excess GST to the recipient of the supply, whether in cash or as a credit against any amount owing to the supplier by the recipient.

(6) The following are adjustment events for the purposes of this section:

- (a) the cancellation of a supply;
- (b) a fundamental alteration in the nature of a supply;
- (c) a change in the price of a supply;
- (d) the return of the whole or part of the goods the subject of a supply to the supplier.

PART 8 GST PERIOD AND REFUNDS

29. GST Periods-(1) The Commissioner must determine the GST period of a registered person in either of the following category:

ua faatagaina ai lē na te tuuina atu oloa se faasiliga o lafoga maua mai mo le aofaiga o le faasiliga i totonu o le vaitaimi o Lafoga o Oloa ma Galuega Faatino pe afai e tulai mai lea tulaga tau fetuunaiga.

(4) Afai:

- (a) e faaaogā le faafuaiupu (3); ma
- (b) ua tuuina atu e lē e tuuina oloa se faamatalaga o faasiliga o lafoga totogi,

ua faatatauina le Lafoga faapoopo o Oloa ma Galuega Faatino ua faamaoti mai i totonu o le faamatalaga o faasiliga o lafoga totogi e avefaa ma lafoga totogi atu e maua e lē na te taliaina oloa i totonu o le vaitaimi o Lafoga o Oloa ma Galuega Faatino pe afai ua mauaina le faamatalaga o faasiliga o lafoga totogi.

(5) Afai o lē e taliaina oloa, lea e faaaogā i ai le faafuaiupu (3), e le o se tagata faamauiina, e lē faatagaina i ai se faasiliga o lafoga maua mai i lalo o lea faafuaiupu, seia vagana ai ua toe totogi atu e lē na tuuina atu oloa le faasiliga o Lafoga o Oloa ma Galuega Faatino i lē na taliaina oloa, e tusa lava po o le tinoitupe po o se faasiliga o lafoga e faasaga i so o se aofaiga e totogiina i lē na tuuina atu oloa e le tagata na taliaina oloa.

(6) O tulaga nei tau fetuunaiga mo faamoemoega o lenei fuaiupu:

- (a) o le faalēaogā o se oloa ua tuuina atu;
- (b) o se fesuiaga taua i le uiga o se oloa ua tuuina atu;
- (c) o se suiga i le tau o se oloa ua tuuina atu;
- (d) o le toe faafoi atu o oloa i lona tulaga atoa po o se vaega ua faaautu i ai oloa i lē na tuuina atu oloa.

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

29. Vaitaimi o Lafoga o Oloa ma Galuega Faatino-(1) E ao i le Komesina ona fuafuaina le vaitaimi o Lafoga o Oloa ma Galuega Faatino a se tagata faamauiina i lalo o faatulagaga nei:

- (a) Category (A): with GST periods of two (2) months ending on the last day of January, March, May, July, September and November in any year; or
 - (b) Category (B): with GST periods of two (2) months ending on the last day of February, April, June, August, October and December in any year.
- (2) Despite subsection (1), the Commissioner:
- (a) may transfer a person who fails to comply with this Act to a special category specified as category (C); and
 - (b) must determine the GST period for a registered person in category (C) that is less in duration than that specified in the categories in subsection (1).

30. Net GST Payable for a GST Period - The net GST payable by a registered person for a GST period is computed according to the following formula:

$$(A+B)-C$$

where:

- A** is the total output tax received or deemed to have been received by the person in the period in respect of taxable supplies made by the person;
- B** is the total GST that the registered person is liable for under section 8 for supplies of imported services made to the person during the period; and

- (a) Faatulagaga (A): e i ai vaitaimi o Lafoga o Oloa ma Galuega Faatino e lua (2) masina e faaiuina i le aso faaiu o Ianuari, Mati, Me, Iulai, Setema ma Novema i so o se tausaga; po o
 - (b) Faatulagaga (B): e i ai vaitaimi o Lafoga o Oloa ma Galuega Faatino e lua (2) masina e faaiuina i le aso faaiu o Fepuari, Aperila, Iuni, Aokuso, Oketopa ma Tesema i so o se tausaga.
- (2) E ui lava i le faafuaiupu (1), o le Komesina:
- (a) e mafai ona faasee atu se tagata o ia lea ua lē tausisia lenei Tulafono i se faatulagaga faapitoa ua faamaotiina e avea o se faatulagaga (C); ma
 - (b) e ao ona fuafuaina le vaitaimi o Lafoga o Oloa ma Galuega Faatino mo se tagata faamauina i le faatulagaga (C) lea e itiiti ifo le vaitaimi na i lo lea o lo o faamaotiina i faatulagaga o i le faafuaiupu (1).

30. Tupe Totoe o Lafoga o Oloa ma Galuega Faatino e Tatau ona Totogi mo le Vaitaimi o Lafoga o Oloa ma Galuega Faatino - O le tupe totoe o Lafoga o Oloa ma Galuega Faatino e tatau ona totogi e se tagata faamauina mo se vaitaimi e fai ai lafoga o oloa ma galuega faatino ua fuafuaina e tusa ai o le fua faatulagaina lenei:

$$(A+B)-C$$

pe afai o le:

- A** o le aofaiga o lafoga o galuega faatino na mauaina po o ua faatatauina e mauaina e le tagata i le vaitaimi e tusa ai ma oloa na tuuina atu e totogi ai lafoga sa faia e le tagata;
- B** o le aofaiga o Lafoga o Oloa ma Galuega Faatino lea e noatia ai le tagata faamauina i lalo o le fuaiupu 8 mo le tuuina atu o galuega faatino faaulufale mai ua tuuina atu i le tagata a o faagasolo le vaitaimi; ma

C is the total input tax credit allowed to the person for the period under this Act.

31. Refunds - If, for any GST period, component “C” of the formula in section 30 exceeds component “(A + B)” for the period, the Commissioner must credit to the registered person the excess amount, subject to this Act.

32. Diplomatic missions and International Agreements-
(1) The Commissioner may, on application and subject to conditions, refund all or part of the GST paid to a taxable supply pursuant to and to the extent required under the Diplomatic Privileges and Immunities Act 1978.

- (2) The application under subsection (1) must be:
- (a) made in the approved form and in the prescribed manner; and
 - (b) accompanied by any supporting documentation as the Commissioner may require including but not limited to -
 - (i) evidence that the GST for which the refund is sought was paid; and
 - (ii) evidence of the applicant’s entitlement to make an application under subsection (1).

**PART 9
DOCUMENTATION AND PROCEDURES**

Division 1 - GST documentation

C o le aofaiga o faasiliga o lafoga maua mai ua faatagaina i le tagata mo le vaitaimi i lalo o lenei Tulafono.

31. Lafoga toe faafoi - Afai, mo so o se vaitaimi e fai ai Lafoga o Oloa ma Galuega Faatino, ua sili atu ai le vaega “C” o le fua faatulagaina o i le fuaiupu 30, i le vaega “(A + B)” mo le vaitaimi e fai ai lafoga, e ao i le Komesina ona toe faafoi le lafoga faasili i le tagata faamauina, i le notia ma le fai fuafua i lenei Tulafono.

32. Ofisa Tau le Va o Malo ma Maliega Faava o Malo-(1)
E mafai e le Komesina, i luga o se talosaga ma i le noatia ma le fai fuafua i tuutuuga, ona toe faafoi uma Lafoga o Oloa ma Galuega Faatino po o sona vaega sa totogi atu i oloa na tuuina atu e totogi ai lafoga, e tusa ai ma le tulaga manaomia i lalo o le Tulafono o Tulaga Aloaia ma Puipuigamalu Tau le Va o Malo 1978.

- (2) O le talosaga o i lalo o le faafuuiupu (1) e ao ona:
- (a) faia i totonu o le pepa faatumu faamaonia ma i se faiga ua faatonuina; ma
 - (b) tuuina atu faatasi ma faamaumauga aloaia e lagolago ai, e pei ona mafai e le Komesina ona manaomia le aofia ai, ae lē faatapulaaina ai i:
 - (i) faamatalaga molimau e faapea o le Lafoga o Oloa ma Galuega Faatino lea na sailia ai le lafoga toe faafoi, sa faapea ona totogiina; ma
 - (ii) faamatalaga molimau o tulaga agavaa o le tagata talosaga e tuuina atu ai se talosaga i lalo le faafuuiupu (1).

**VAEGA 9
FAAMAUMAUGA ALOAIA MA TAUALUMAGA**

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

33. Tax invoices-(1) A registered person making a taxable supply to another registered person must, within 28 days from the time of supply, issue that other person with the original tax invoice, in the approved form, for the supply.

(2) It is not required to provide a tax invoice for a supply that is not required if the price is less than \$20 or instead another prescribed price.

34. Recipient-created tax invoices-(1) The Commissioner may determine that a recipient or class of recipients may issue a recipient-created tax invoice in relation to certain taxable supplies or class of taxable supplies, if:

- (a) the supplier and the recipient agree that the supplier will not issue a tax invoice for any taxable supply to which this subsection applies;
- (b) the document is in the approved form; and
- (c) the original invoice is provided to the supplier and a copy is retained by the recipient.

35. Commissioner may determine alternative arrangements - The Commissioner may:

- (a) in particular circumstances, determine alternative arrangements for the issuing of tax invoices if the Commissioner considers that it is impractical to require a tax invoice under this section; and
- (b) impose any condition of the arrangement necessary to maintain compliance.

33. Pepa o lafoga o oloa-(1) E ao i se tagata ua faamauina ua na tuuina atu oloa e aafia i lafoga totogi, i totonu o le 28 aso mai le taimi na tuuina atu ai oloa ona tuuina atu i le isi lea tagata le uluai pepa o lafoga o oloa, i totonu o le pepa faatumu ua faamaonia, mo le tuuina atu o oloa.

(2) E lē manaomia le tuuina atu o se pepa o lafoga o oloa mo se oloa lea e le o manaomia, pe afai e ititi ifo le tau i lo le \$20 po o, a le o lea o se isi tau ua faatonuina.

34. Pepa o lafoga o oloa ua faia - lē e taliaina-(1) E mafai e le Komesina ona fuafuaina e faapea o se na te taliaina oloa po o se vasega o i latou e taliaina oloa, e mafai ona tuuina atu se pepa o lafoga o oloa ua saunia e lē na te taliaina, e faasino i nisi oloa e aafia i lafoga totogi po o se vasega o oloa e aafia i lafoga totogi, pe afai:

- (a) ua aufaatasi le tagata na te tuuina atu oloa ma lē e taliaina oloa, o le a lē tuuina atu e le tagata na te tuuina atu oloa, se pepa o lafoga o oloa mo so o se oloa e aafia i lafoga totogi lea e faaogā i ai lenei faafuaiupu;
- (b) o le pepa aloaia o lo o i se faiga ua faamaonia; ma
- (c) ua tuuina atu i le tagata e tuuina atu oloa le uluai pepa o lafoga o oloa, ma ua taofia e lē na te taliaina lona ata.

35. E mafai e le Komesina ona fuafuaina o isi faatulagaga - E mafai e le Komesina:

- (a) i tulaga aliae mai faapitoa, ona fuafuaina nisi faatulagaga mo le tuuina atu o pepa o lafoga o oloa, pe afai ua manatu le Komesina e faapea e lē talafeagai ona manaomia se pepa o lafoga o oloa i lalo o lenei fuaiupu; ma
- (b) faaee atu so o se tuutuuga o faatulagaga talafeagai e faatumaui ai le tausisia.

36. Credit and debit notes-(1) If:

- (a) a registered person (referred to as “the supplier”) has made a taxable supply to another registered person (referred to as “the recipient”);
- (b) the supplier has issued an original tax invoice in respect of the supply to the recipient; and
- (c) the amount shown on the tax invoice as the GST actually charged for the supply exceeds the GST properly chargeable for the supply,

the supplier must provide the recipient with a credit note, in the approved form, for the supply.

(2) If:

- (a) a registered person (referred to as “the supplier”) has made a taxable supply to another registered person (referred to as “the recipient”);
- (b) the supplier has issued an original tax invoice in respect of the supply to the recipient;
- (c) section 30 applies to the supply; and
- (d) the GST properly chargeable in respect of the supply exceeds the amount shown on the tax invoice as the GST actually charged,

the supplier must provide the recipient with a debit note, in the approved form, in respect of the supply.

36. Faamatalaga o faasiliga o lafoga ua totogi ma faamatalaga o aitalafu tau lafoga-(1) Afai:

- (a) ua tuuina atu e se tagata ua faamauina (ua faasinomia e avea “o le tagata na te tuuina atu oloa”) se oloa e aafia i lafoga totogi i se isi tagata ua faamauina (ua faasinomia e avea “o lē na te taliaina”);
- (b) ua tuuina atu e le tagata e tuuina atu oloa se pepa o lafoga o oloa e tusa ai o oloa ua tuuina atu i lē na te taliaina; ma
- (c) o le aofaiga ua faaalua i luga o le pepa o lafoga o oloa e pei ona faaee atu i ai le Lafoga o Oloa ma Galuega Faatino mo oloa ua tuuina atu, ua sili atu i le Lafoga o Oloa ma Galuega Faatino na faaee tonu atu mo oloa,

e ao i le tagata e tuuina atu oloa ona tuuina atu i lē na te taliaina se faamatalaga o se faasiliga o lafoga, i totonu o le pepa faatumu mo oloa ua tuuina atu.

(2) Afai:

- (a) ua tuuina atu e se tagata ua faamauina (ua faasinomia e avea “o le tagata na te tuuina atu oloa”) se oloa e aafia i lafoga totogi i se isi tagata faamauina (ua faasinomia e avea “o lē na te taliaina”);
- (b) ua tuuina atu e le tagata e tuuina atu oloa se uluai pepa o lafoga o oloa e tusa ai o oloa ua tuuina atu i lē na te taliaina;
- (c) ua faaaogāina le fuaiupu 30 i oloa ua tuuina atu; ma
- (d) o le Lafoga o Oloa ma Galuega Faatino ua talafeagai ona faaee atu e tusa ai ma oloa na tuuina atu ua sili atu i le aofaiga ua faaalua i luga o le pepa o lafoga o oloa e pei ona faaee atu i Lafoga o Oloa ma Galuega Faatino,

e ao i le tagata na te tuuina atu oloa ona tuuina atu i lē na te taliaina oloa se faamatalaga o lafoga aitalafu, i totonu o se pepa faatumu ua faamaonia, e tusa ai o oloa ua tuuina atu.

37. GST documentation issued by or to agents-(1) If:

(a) a taxable supply is made by or to an agent on behalf of a principal; and

(b) both the agent and principal are registered persons,

any tax invoice, credit note, or debit note, required to be issued by or to the principal may be issued by or to the agent, using the name, address, and taxpayer identification number of the agent.

(2) If:

(a) a taxable supply is made by or to an agent on behalf of a principal; and

(b) the principal (other than the agent) is a registered person,

any tax invoice, credit note, or debit note required to be issued by or to the principal may be issued by or to the agent, but using the name, address, and taxpayer identification number of the principal.

(3) If a taxable supply is made by or to an agent on behalf of a principal, any tax invoice, credit note, or debit note required to be issued is to be issued to either the agent or principal but not both.

(4) A tax invoice, credit note, or debit note issued by or to an agent under this section is treated as issued by or to the principal for the purposes of this Act.

37. Faamaumauga aloaia o Lafoga o Oloa ma Galuega Faatino ua tuuina atu e, po o i sooupu-(1) Afai:

(a) ua tuuina atu se oloa e aofia i lafoga totogi e po o i se sui sooupu e aveai ai ma sui o se kamupani autu; ma

(b) o ē uma ua faamauina, o le sui sooupu ma le kamupani autu,

o so o se pepa o lafoga o oloa, faamatalaga o le faasiliga o lafoga ua totogi po o faamatalaga o aitalafu, ua manaomia e ao ona tuuina atu e po o i le kamupani autu, e mafai ona tuuina atu e po o i se sui sooupu, e faaaogāina ai le igoa, tuatusi ma le numera e iloagofie ai le tagata totogi lafoga a le sui sooupu.

(2) Afai:

(a) ua tuuina atu se oloa e aafia i lafoga totogi e po o i se sui sooupu e aveai ai ma sui o se kamupani autu; ma

(b) o le kamupani autu (e ese ai i lo le sui sooupu) o se tagata ua faamauina,

o so o se pepa o lafoga o oloa, faamatalaga o le faasiliga o lafoga ua totogi, po o se faamatalaga o aitalafu ua manaomia e ao ona tuuina atu e po o i le kamupani autu e mafai ona tuuina atu e po o i le sui sooupu, ae peitai e faaaogāina ai le igoa, tuatusi ma le numera e iloagofie ai le tagata totogi lafoga a le kamupani autu.

(3) Afai ua tuuina atu se oloa e aafia i lafoga totogi e po o i se sui sooupu e aveai ai ma sui o se kamupani autu, o so o se pepa o lafoga o oloa, faamatalaga o le faasiliga o lafoga ua totogi, po o se faamatalaga o aitalafu ua manaomia ua ao ona tuuina atu a le o le sui sooupu po o le kamupani autu ae le o i laua uma.

(4) O se pepa o lafoga o oloa, o faamatalaga o le faasiliga o lafoga ua totogi, po o faamatalaga o aitalafu ua tuuina atu e po o i se sui sooupu i lalo o lenei fuaiupu ua faatatauina sa tuuina atu e, po o i se kamupani autu mo faamoemoega o lenei Tulafono.

38. Requests for GST documentation-(1) A registered person who, for any reason, has not been issued with an original tax invoice, credit note, or debit note as required under this Act may make a written request (“written request”) to the supplier to issue the document.

- (2) The written request must be made:
- (a) for a tax invoice, within 60 days from the date of supply; or
 - (b) for a credit note or debit note, within 60 days from the date of the adjustment event to which the credit note or debit note relates.

(3) A registered person receiving a request under subsection (1) must comply with the request within 14 days of receiving the request.

39. Maintenance of GST documentation-(1) A registered person may issue only one original tax invoice for a taxable supply, or one original credit note or debit note for an adjustment event, but a copy clearly marked as such may be provided to a registered person who claims to have lost the original.

(2) A person must not issue a tax invoice, credit note, or debit note other than in the circumstances specified in this Act.

(3) The following documents must be maintained for the period and in the manner specified in the Tax Administration Act by a registered person for the purposes of this Act:

38. Talosaga mo faamauga aloaia o Lafoga o Oloa ma Galuega Faatino-(1) O se tagata faamauina, o ia lea mo so o se mafuaaga, ua lē tuuina atu i ai se uluai pepa o lafoga o oloa, faamatalaga o le faasiliga o lafoga ua totogi po o faamatalaga o aitalafu e pei ona manaomia i lalo o lenei Tulafono, e mafai ona faia se talosaga tusitusia (“talosaga tusitusia”) i lē na tuuina atu oloa ina ia tuuina atu pepa aloaia.

- (2) E ao ona faia le talosaga tusitusia:
- (a) mo se pepa o lafoga o oloa, i totonu o le 60 aso talu mai le aso na tuuina atu ai oloa; po o
 - (b) mo se faamatalaga o le faasiliga o lafoga ua totogi, po o se faamatalaga o aitalafu, i totonu o le 60 aso talu mai le aso o le fetuunaiga lea e faasino i ai faamatalaga o le faasiliga o lafoga ua totogi po o faamatalaga o aitalafu.

(3) O se tagata faamauina ua mauaina se talosaga i lalo o le faafuaiupu (1), e ao ona tausisia le talosaga i totonu o le 14 aso talu ona mauaina le talosaga.

39. Tausiga o faamauga aloaia o Lafoga o Oloa ma Galuega Faatino-(1) E mafai e se tagata faamauina ona tuuina atu na o le tasi le uluai pepa o faamatalaga auliili o lafoga o oloa mo se oloa ua tuuina atu e aafia i lafoga totogi, po o le tasi le uluai faamatalaga o le faasiliga o lafoga ua totogi po o le faamatalaga o aitalafu mo se tulaga e tulai mai o fetuunaiga, ae peitai o se ata o pepa ua faapea ona faailogaina lelei, e mafai ona tuuina atu i se tagata faamauina o ia lea ua faapea mai ua leiloa le uluai faamauga.

(2) E ao ona lē tuuina atu e se tagata se faamatalaga auliili o lafoga o oloa, se faamatalaga, o le faasiliga o lafoga ua totogi po o se faamatalaga o aitalafu, e ese ai i lo tulaga e aliae mai ua faamaotiina i totonu o lenei Tulafono.

(3) E ao ona tausia pepa aloaia ua taua i lalo mo le vaitaimi ma i le faiga ua faamaotiina i le Tulafono o le Faafoga o Lafoga, e se tagata faamauina mo faamoemoega o lenei Tulafono:

- (a) original (or copies issued under subsection (1)) of all tax invoices, credit notes, and debit notes received by the person;
- (b) a copy of all tax invoices, credit notes, and debit notes issued by the person;
- (c) documentation relating to imports and exports of goods by the person; and
- (d) recipient-created tax invoices in respect of supplies made to the person.

(4) The documents referred to in subsection (3)(b) must be maintained in chronological order.

40. GST-inclusive pricing of taxable supplies to unregistered persons-(1) Despite section 5(1)(c), the registered person must:

- (a) when making a taxable supply to a person who is not a registered person, state the price for the supply as inclusive of GST;
- (b) display a sign in a prominent location on the business premises, or disclose prominently on its invoices that taxable supplies are made inclusive of GST; and
- (c) disclose prominently on its invoice for a supply that the supply is a taxable or exempt supply and,

- (a) o uluai pepa (po o ata ua tuuina atu i lalo o le faafuaiupu (1)) o faamatalaga auiliili uma o lafoga o oloa, faamatalaga o faasiliga o lafoga ua totogi ma faamatalaga o aitalafu ua mauaina e le tagata;
- (b) o se ata o faamatalaga auiliili uma o lafoga o oloa, faamatalaga o faasiliga o lafoga ua totogi, ma faamatalaga o aitalafu ua tuuina atu e le tagata;
- (c) o faamaumauga aloaia e faasino i oloa faaulufale mai ma oloa auina ese atu e se tagata; ma
- (d) pepa o faamatalaga auiliili o lafoga o oloa ua faia e le tagata e taliaina oloa e tusa ai o oloa ua tuuina atu i le tagata.

(4) O pepa aloaia o faasinomia i le faafuaiupu (3)(b) e ao ona tausia i le faasologa o mea e tutupu mai.

40. Faiga o tau e aofia ai Lafoga o Oloa ma Galuega Faatino o oloa tuuina atu e aafia i lafoga totogi, i tagata e le i faamauina-(1) E ui lava i le fuaiupu 5(1)(c), e ao i le tagata faamauina:

- (a) pe afai e tuuina atu se lafoga o oloa tuuina atu e aafia i lafoga totogi, i se tagata o ia lea e le o se tagata faamauina, ona taua ai le tau mo oloa ua tuuina atu e pei ona aofia ai Lafoga o Oloa ma Galuega Faatino;
- (b) ona faalauiloa se faailoilo i se nofoaga taua i luga o nofoaga ma fale o le pisinisi, po o le faailoilo manino atu i luga o ana faamatalaga auiliili o oloa e faapea o oloa ua tuuina atu e aafia i lafoga totogi ua tuuina atu e aofia ai Lafoga o Oloa ma Galuega Faatino; ma
- (c) faailoilo manino atu i luga o ana faamatalaga auiliili o oloa mo se oloa e faapea o le oloa e tataua ona

if a taxable supply, the amount of GST charged.

(2) A tourism publicity material for use outside of Samoa may display the price of relevant goods and services as exclusive of GST if the material also clearly states that the price displayed is subject to tax.

Division 2 - Procedures

41. GST returns-(1) A registered person must, for each GST period and in the approved form and prescribed manner, file a GST return within 15 working days after the end of that GST period.

(2) Despite subsection (1), the Commissioner may determine an alternative filing date for a non-profit body or any particular case if the Commissioner is satisfied that it is necessary to meet their circumstances.

42. Due date for payment of GST-(1) The net GST payable by a registered person for a GST period, as computed under section 30, is payable by the due date for filing the GST return for that period.

totogi le lafoga po o le tuusaunoa o le oloa ma, pe afai o se oloa e aafia i lafoga totogi, o le aofaiga o Lafoga o Oloa ma Galuega Faatino e tatau ona totogi.

(2) O se mea faitino o faailoa faalauaitete ai tulaga tau tagata tafafao maimoa mo le faaaogāina i fafo atu o Samoa, e mafai ona faalauiloa ai le tau o oloa ma galuega faatino talafeagai e faapea e lē aofia ai i Lafoga o Oloa ma Galuega Faatino, pe afai o lo o faapea foi ona taua manino ai i meafaitino e faapea o le tau ua faalauiloa e noatia i le lafoga.

Vaevaega 2 - Taulumaga

41. Faamatalaga o tupe maua o Lafoga o Oloa ma Galuega Faatino-(1) E ao i se tagata faamauiina, mo vaitaimi taitasi o Lafoga o Oloa ma Galuega Faatino, ma i totonu o se pepa faatumu ua faamaonia ma se faiga ua faatonuina, ona faatoai atu se faamatalaga o tupe maua o Lafoga o Oloa ma Galuega Faatino i totonu o le 15 aso faigaluega i le tuanai ai o le faaiuga o lea vaitaimi o Lafoga o Oloa ma Galuega Faatino.

(2) E ui lava i le faafuaiupu (1), e mafai e le Komesina ona fuafuaina se isi aso e faatoai atu ai faamatalaga o tupe maua, mo se faalapotopotoga e le o se faalapotopotoga suetupe po o so o se tulaga faapitoa pe afai ua faamalieina le Komesina e faapea ua tatau ona ausia tulaga ua aliae mai ia i latou.

42. Aso e faagata ai le totogiina o Lafoga o Oloa ma Galuega Faatino-(1) O le tupe totoe o Lafoga o Oloa ma Galuega Faatino e mafai ona totogiina e se tagata faamauiina mo se vaitaimi o Lafoga o Oloa ma Galuega Faatino e pei ona fuafuaina i lalo o le fuaiupu 30, e mafai ona totogiina i le aso e faagata ai le faaoina atu o le faamatalaga o tupe maua o Lafoga o Oloa ma Galuega Faatino mo lea vaitaimi.

(2) The GST payable by an importer in respect of a taxable import is payable at the time of import.

43. Collection of GST on imports-(1) The Comptroller:

(a) must -

(i) collect GST payable under this Act on an import of goods at the time of import; and

(ii) at that time, obtain the name and tax identification number (if any) of the importer, the customs declaration, and invoice values for the import; and

(b) may exercise any power conferred on the Comptroller by the Customs Act as if the reference to import duty in that Act includes a reference to GST payable on a taxable import under this Act.

(2) Unless the contrary intention appears, the provisions of the Customs Act relating to the import, transit, coastwise carriage, and clearance of imported goods, and the payment and recovery of import duty, apply, with necessary adaptations, to the GST payable on a taxable import.

(2) O le Lafoga o Oloa ma Galuega Faatino e mafai ona totogiina e se tagata e faaulufale mai oloa e tusa ai o oloa faaulufale mai e aafia i lafoga totogi, ua mafai ona totogiina i le taimi e faaulufale mai ai oloa.

43. Aoina o Lafoga o Oloa ma Galuega Faatino i luga o oloa faaulufale mai-(1) O le Pule o le Tiute:

(a) e ao ona -

(i) aoina Lafoga o Oloa ma Galuega Faatino e mafai ona totogi i lalo o lenei Tulafono, i luga o oloa faaulufale mai i le taimi e faaulufale mai ai ; ma

(ii) i lea taimi, ia maua le igoa ma le numera tau lafoga e iloagofie ai (pe afai e i ai) o le tagata e faaulufale mai oloa, o le faaaliga manino a le ofisa o tiute ma tau aogā o faamatalaga auiliili o oloa mo le faaulufaleina mai; ma

(b) mafai ona faatino so o se malosiaga ua faaee atu i luga o le Pule o le Tiute e le Tulafono o le Ofisa o Tiute, e faapei ai o le faasinomaga i tiute e faaulufale mai ai oloa i totonu o lea Tulafono ua aofia ai se faasinomaga i Lafoga o Oloa ma Galuega Faatino e mafai ona totogiina i luga o se oloa faaulufale mai e aafia i lafoga totogi i lalo o lenei Tulafono.

(2) Ae vagana ai ua ese se faamoemoe ua aliali mai, o aiaiga o le Tulafono o le Ofisa o Tiute e faasino i le faaulufaleina mai, nofoaga lē tumau e faataunuu i ai, faiga e felauai ai ma le kiliaina o oloa faaulufale mai, ma le totogiina ma le faaolaina mai o tiute e faaulufale mai ai, e faaaogāina, faatasi ai ma fetuunaiga talafeagai, i Lafoga o Oloa ma Galuega Faatino e mafai ona totogi i luga o se oloa faaulufale mai e aafia i lafoga totogi.

44. GST representatives of non-residents-(1) This section applies to who:

(a) is required to apply for registration under section 9; and

(b) does not carry on a taxable activity through a fixed place in Samoa.

(2) A non-resident to whom this section applies must:

(a) appoint a GST representative in Samoa; and

(b) if required to do so by the Commissioner, lodge security with the Commissioner pursuant to the Tax Administration Act.

(3) The GST representative is responsible for doing all things required of the non-resident under this Act, including applying for registration, the filing of GST returns, and the payment of GST.

(4) The registration of a GST representative is to be made in the name of the non-resident they represent.

(5) A person may be a GST representative for more than one non-resident but must have a separate registration for each non-resident they represent

(6) A person must not be appointed as a GST representative unless the person is a registered tax agent under the Tax Administration Act.

45. Assessment of recipient of a supply-(1) If a registered person has, in consequence of misrepresentation or fraud by the recipient of a supply, incorrectly treated the supply as:

44. Sui e faatinoina Lafoga o Oloa ma Galuega Faatino a tagata e lē nofomau-(1) O lenei fuaiupu e faaaogā i lē:

(a) ua manaomia e talosaga mo le faamauina i lalo o le fuaiupu 9; ma

(b) e le o faatinoina ni gaoioiga e aafia ai i lafoga totogi e ala i se nofoaga tumau i totonu o Samoa.

(2) O se tagata e lē nofomau o ia lea e faaaogā i ai lenei fuaiupu e ao ona:

(a) tofia se sui e faatinoina Lafoga o Oloa ma Galuega Faatino i totonu o Samoa; ma

(b) pe afai ua manaomia e le Komesina ina ia faapea ona fai, ia faatoai atu le puipugamalu i le Komesina e tusa ai o le Tulafono o le Faafoega o Lafoga.

(3) E nafa le sui e faatinoina Lafoga o Oloa ma Galuega Faatino, mo le faia o mea uma e manaomia ai le tagata e lē nofomau i lalo o lenei Tulafono, e aofia ai le talosaga mo le faamauina, o le faaoina atu o faamatalaga o tupe maua o Lafoga o Oloa ma Galuega Faatino, ma le totogiina o Lafoga o Oloa ma Galuega Faatino.

(4) O le faamauina o se sui e faatinoina Lafoga o Oloa ma Galuega Faatino, e ao ona faia i le igoa o le tagata e le o nofomau o lo o avea ai latou ma sui.

(5) E mafai ona avea se tagata ma sui e faatinoina Lafoga o Oloa ma Galuega Faatino, mo le sili atu i lo le tasi (1) le tagata e lē nofomau ae peitai e ao ona faamauina eseese mo tagata taitasi e lē nofomau o lo o avea ai i latou ma sui.

(6) E ao ona le tofia se tagata e avea ma sui e faatinoina Lafoga o Oloa ma Galuega Faatino seia vagana ai o lea tagata o se sui sooupu faamauina o lafoga i lalo o le Tulafono o le Faafoega o Lafoga.

45. Suesuega o lē e taliaina se oloa ua tuuina atu-(1) Afai ua i ai i se tagata faamauina i se tulaga aliae mai o faamatalaga sese po o le tau faasese ua faia e lē e taliaina se oloa ua tuuina atu, ua faatatauina ai i se tulaga e lē sao oloa ua tuuina atu e avea:

- (a) an exempt supply; or
- (b) a zero-rated supply,

the Commissioner may assess the recipient of the supply for payment of the GST due for the supply, and any late payment interest and penalty imposed as a result of the incorrect treatment of the supply.

(2) The Commissioner must serve notice of an assessment under subsection (1) on the recipient setting out the following:

- (a) the reason for the assessment under subsection (1);
- (b) the GST, late payment interest, and penalty payable under the assessment;
- (c) the date on which the GST payable under the assessment is due, which must be at least thirty days after the date on which the notice is served;
- (d) the time, place, and manner of objecting to the assessment.

(3) For this section, the Commissioner:

- (a) may recover the whole or part of the GST due for the supply, including any late payment interest and penalty from the registered person who made the supply;

(b) must credit the amount recovered from -

(i) the recipient of the supply against the liability of the supplier for that supply; and

(ii) the supplier against the liability of the recipient of the supply; and

- (a) o se oloa ua tuusaunoaina; po o
- (b) o se oloa e lē tatau ona faatatauina,

e mafai e le Komesina ona suesueina lē e taliaina le oloa ua tuuina atu mo le totoigiina o le Lafoga o Oloa ma Galuega Faatino ua tatau ona totoigi mo le oloa ma so o se tupe totoigi o tului ua tuai ona totoigi ma le faasalaga ua faaee atu ona o le lē sao ona tagofia o oloa.

(2) E ao i le Komesina ona faaoo atu se faasilasilaga o le suesuega i lalo o le faafuaiupu (1), i lē e taliaina oloa o faatulaga ai itu nei:

- (a) o le mafuaaga mo le suesuega i lalo o le faafuaiupu (1);
- (b) o le Lafoga o Oloa ma Galuega Faatino, tului ua tauai ona totoigi, ma le faasalaga e totoigi atu i lalo o le suesuega;
- (c) o le aso e tatau ona totoigi ai le Lafoga o Oloa ma Galuega Faatino i lalo o le suesuega, lea e ao ona a itiiti mai e tolu sefulu aso talu mai le aso na faaoo atu ai le faasilasilaga;
- (d) o le taimi, nofoaga ma le faiga ua teena ai le suesuega.

(3) Mo lenei fuaiupu, o le Komesina:

- (a) e mafai ona toe faaola mai le lafoga atoa po o se vaega o le Lafoga o Oloa ma Galuega Faatino e tatau ona totoigi mo le oloa, e aofia ai so o se tului ua tuai ona totoigi ma le faasalaga mai le tagata faamauina o ia lea na tuuina atu oloa;

(b) e ao ona faaopoopo i ai le aofaiga ua toe faaola mai mai -

(i) lē e taliaina oloa e faasaga i noataga o le tagata na te tuuina atu oloa mo lea oloa; ma

(ii) le tagata na te tuuina atu oloa e faasaga i noataga o lē e taliaina oloa; ma

(c) must not recover more than the total amount of GST, late payment interest, and penalty payable in relation to the supply.

(4) A supplier who pays GST, late payment interest, or penalty referred to in subsection (1) may recover the amount from the recipient of the supply.

(5) Nothing in the Tax Administration Act limits the power of the Commissioner to amend an assessment, including a self-assessment, of the registered person making the supply to give effect to subsection (3).

PART 10 MISCELLANEOUS

46. Offences-(1) A person commits an offence who:

- (a) fails to apply for registration under section 9; or
- (b) fails to notify the Commissioner of any of the changes of circumstances under section 11(2); or
- (c) knowingly issues any tax invoices showing any amount charged as tax where -
 - (i) no amount of tax is charged for any supply to which the tax invoice applies; or
 - (ii) the amount shown as being charged as tax is in excess of the amount properly so charged under this Act; or

(c) e lē tataua ona toe faaola mai lafoga e sili atu i lo le aofaiga atoa o Lafoga o Oloa ma Galuega Faatino, tului ua tuai ona totogi, ma faasalaga e mafai ona totogi e faasino i oloa.

(4) O se tagata na te tuuina atu oloa o ia lea ua totogiina le Lafoga o Oloa ma Galuega Faatino, o le tului ua tuai ona totogi, po o se faasalaga ua faasinomia i le faafuuiupu (1), e mafai ona toe faaola mai lea aofaiga o lafoga mai lē e taliaina oloa.

(5) E leai se mea o i le Tulafono o le Faafuuiupu o Lafoga e faatapulaa ai le malosiaga o le Komesina e teuteu ai se suesuega, e aofia ai se suesuega ua faia e le tagata faamauina lava ia ua tuuina atu oloa, ina ia aloaia ai le faafuuiupu (3).

VAEGA 10 AIAIGA ESEESE

46. Soligatulafono-(1) Ua faia e se tagata se soligatulafono, o ia lea ua:

- (a) lē mafai ona talosaga mo le faamauina i lalo o le fuaiupu 9; po o
- (b) ua lē mafai ona logoina le Komesina e uiga i so o se suiga o tulaga aliae mai i lalo o le fuaiupu 11(2); po o
- (c) ua tuuina atu ma le iloa lelei o so o se pepa o faamatalaga auiliili o lafoga o oloa ua faaalua ai so o se aofaiga ua faaee atu e aveva ma lafoga pe afai -
 - (i) e leai se aofaiga o lafoga ua faaee atu mo so o se oloa lea e faatatau i ai le pepa o faamatalaga auiliili o lafoga o oloa; po o
 - (ii) le aofaiga ua faalua e pei ona faaee atu e aveva ma lafoga ua sili atu i le aofaiga tonu ua faapena ona faaee atu i lalo o leni Tulafono; po o

- (iii) the supply for the tax charged will not take place; or
- (d) knowingly represents to any person, in writing or in other manner, that any amount is charged as tax if either -
 - (i) no amount of tax is charged for any supply to which the representation refers; or
 - (ii) the amount represented as being charged as tax is not the amount properly so charged under this Act; or
- (e) knowingly issues a duplicate tax invoice contrary to this Act; or
- (f) being a registered person, fails to provide another registered person with a tax invoice under this Act; or
- (g) knowingly issues any tax invoice under this Act which is in any material aspect erroneous or incomplete;
- (h) knowingly makes any statement or declaration on any matter under this Act, which is erroneous or incomplete in any material aspect; or
- (i) receives, acquires possession of, or deals with any goods, or accepts the supply of any services, if that person knows or has reason to believe that the tax on the supply of the goods or the services has been or will be evaded; or

- (iii) oloa e tuuina mo le lafoga ua faaee atu o le a lē mafai ona faatino; po o
- (d) ua tuuina atu ma le iloa lelei i so o se tagata, i se faiga tusitusia po o i se isi lava faiga, e faapea o so o se aofaiga ua faaee atu e avea ma lafoga pe afai a le -
 - (i) o le leai o se aofaiga o lafoga ua faaee atu mo so o se oloa lea e faasino i ai le faamatalaga; po o
 - (ii) le aofaiga ua tuuina atu e pei ona faaee atu e avea ma lafoga, e le o le aofaiga tonu lea sa faapena ona faaee atu i lalo o lenei Tulafono; po o
- (e) ua tuuina atu ma le iloa lelei se ata lona lua o pepa o faamatalaga auiliili o lafoga o oloa, e feteenai ma lenei Tulafono; po o
- (f) i le avea ai o se tagata faamauina, ua ia le mafai ai ona tuuina atu i se isi tagata faamauina se pepa o faamatalaga auiliili o lafoga o oloa i lalo o lenei Tulafono; po o
- (g) ua tuuina atu ma le iloa lelei so o se pepa o faamatalaga auiliili o lafoga o oloa i lalo o lenei Tulafono, lea o lo o i ai i so o se tulaga matuia o faiga sese po o e lē atoatoa ona fai;
- (h) ua faia ma le iloa lelei so o se faamatalaga po o faaaliga manino i luga o so o se mataupu i lalo o lenei Tulafono, lea e sese po o e lē atoatoa ona fai i totonu o so o se tulaga matuia; po o
- (i) ua taliaina, mauaina le umiaina o, po o le feagai ma so o se oloa, po o le taliaina o le tuuina atu o so o se galuega faatino, pe afai ua iloa e lea tagata po o e i ai se mafuaaga e talitonu ai e faapea o le lafoga e uiga i le tuuina atu o oloa po o galuega faatino sa faapea ona alofia po o le a alofia; po o

- (j) applies for cancellation of registration when still required to be registered;
 - (k) fails to display their GST registration certificate pursuant to section 11(1);
 - (l) fails to apply for cancellation of registration pursuant to section 12;
 - (m) fails to state tax inclusive prices under section 40;
 - (n) being a non-resident, fails to appoint a GST representative under section 44.
- (2) A person convicted of an offence under subsection (1)(b) or (e) is liable:
- (a) on first or second conviction for the offence, to a fine not exceeding 10 penalty units; or
 - (b) on third or subsequent conviction for the offence, to a fine not exceeding 30 penalty units for each offence.
- (3) A person convicted of an offence under subsection (1)(f) is liable:
- (a) on first conviction for the offence, a fine not exceeding 5 penalty units;
 - (b) on second conviction for the offence, to a fine not exceeding 7 penalty units;
 - (c) on third or subsequent conviction for the offence to a fine not exceeding 10 penalty units.
- (4) A person convicted for an offence under subsection (1)(m) is liable:
- (a) on first conviction of the offence, to a fine not exceeding 5 penalty units; and

- (j) le talosaga mo le faalēaogāina o le faamauina pe afai o manaomia pea le faamauina;
 - (k) ua lē mafai ona faalauiloa atu la latou tusi faamaonia faamauina o Lafoga o Oloa ma Galuega Faatino e tusa ai ma le fuaiupu 11(1);
 - (l) ua lē mafai na talosaga mo le faalēaogāina o le faamauina e tusa ai ma le fuaiupu 12;
 - (m) ua lē mafai ona taua tau o aofia ai o lafoga i lalo o le fuaiupu 40;
 - (n) i le avea ai ma tagata e lē nofomau, ua lē mafai ai ona tofia se sui e faatinoina Lafoga o Oloa ma Galuega Faatino i lalo o le fuaiupu 44.
- (2) O se tagata ua faamaonia moliaga i soligatulafono i lalo o le faafuaiupu (1)(b) po o le (e) ua noatia:
- (a) i luga o le moliaga muamua po o lona lua ua faamaonia mo se soligatulafono, i se sala tupe e lē silia le 10 iunite tau faasalaga; po o
 - (b) lona tolu po o se moliaga ua faamaonia mulimuli ane ai mo se soligatulafono, i se sala tupe e lē silia le 30 iunite tau faasalaga mo soligatulafono taitasi.
- (3) O se tagata ua faamaonia moliaga i se soligatulafono i lalo o le faafuaiupu (1)(f) ua noatia:
- (a) i luga o le moliaga muamua ua faamaonia faaletulafono mo se soligatulafono, i se sala tupe e lē silia le 5 iunite tau faasalaga;
 - (b) i luga o le moliaga lona lua ua faamaonia faaletulafono mo se soligatulafono, i se sala tupe e lē silia le 7 iunite tau faasalaga;
 - (c) i luga o lona tolu po o se moliaga ua faamaonia mulimuli ane ai mo se soligatulafono, i se sala tupe e lē silia le 10 iunite tau faasalaga.
- (4) O se tagata ua faamaonia moliaga i se soligatulafono i lalo o le faafuaiupu (1)(m) ua noatia:
- (a) i luga o le moliaga muamua ua faamaonia o le soligatulafono, i se sala tupe e lē silia le 5 iunite tau faasalaga; ma

(b) for second or subsequent conviction of the offence, a fine not exceeding 10 penalty units.

(5) A person convicted for an offence under this Act for which no penalty is provided is liable:

(a) on first conviction for the offence, a fine not exceeding 50 penalty units;

(b) on second or subsequent conviction for the offence, to a fine not exceeding 100 penalty units.

47. Penal tax in case of evasion-(1) This section applies:

(a) to a registered person who -

- (i) evades; or
- (ii) attempts to evade; or
- (iii) does any act with intent to evade; or

(iv) makes default in the performance of any duty imposed upon that person under this Act or the regulations with intent to evade,

the payment of any amount of tax payable; or

(b) to a registered person who -

- (i) causes; or
- (ii) attempts to cause; or
- (iii) does any act with intent to cause; or

(iv) makes default in the performance of any duty imposed upon that person under this Act or the regulations with intent to cause,

the input credit to the person to be in excess of the amount properly so to be credited that person.

(b) mo lona lua po o se moliaga ua faamaonia mulimuli ane ai i se soligatulafono, i se sala tupe e lē silia le 10 iunite tau faasalaga.

(5) O se tagata ua faamaonia moliaga mo se soligatulafono i lalo o lenei Tulafono lea e le o aiaia ai se faasalaga ua noatia:

(a) i luga o le moliaga muamua ua faamaonia mo se soligatulafono, i se sala tupe e lē silia le 50 iunite tau faasalaga;

(b) i luga o lona lua po o le moliaga ua faamaonia mulimuli ane ai mo se soligatulafono, i se sala tupe e lē silia le 100 iunite tau faasalaga.

47. Faasalaga tau lafoga i le alofaga mai le totogiina o lafoga-(1) O lenei fuaiupu e faaogā:

(a) i se tagata faamauina o ia lea -

- (i) ua aloese; po o
- (ii) taumafai e aloese; po o
- (iii) faia so o se gaoioiga ma le faamoemoe e aloese ai; po o

(iv) ua lē faatinoina so o se tiute ua faaee atu i ai i luga o lona tagata i lalo o lenei Tulafono po o tulafono faatonutonu, ma le faamoemoe e aloese mai,

le totogiina o so o se aofaiga o lafoga e tatau ona totogi; po o

(b) i se tagata faamauina o ia lea -

- (i) ua faia; po o
- (ii) taumafai e faia; po o
- (iii) ua faia so o se gaoioiga ma le faamoemoe e faia ai; po o

(iv) ua lē faatinoina so o se tiute ua faaee atu i ai i luga o lona tagata i lalo o lenei Tulafono po o tulafono faatonutonu ma le faamoemoe ia faia,

le totogiina faasili o lafoga i le tagata ina ia sili atu ai i le aofaiga sao sa tatau ona totogiina e lona tagata.

(2) A person to whom this section applies shall be charged, by way of penalty for any act under subsection (1), with additional tax not exceeding an amount equal to three (3) times the amount of the deficient tax.

(3) The penal tax is:

- (a) to be assessed by the Commissioner; and
- (b) treated to be tax of the same nature as the deficient tax to which it relates, and is taken to be payable in and for the same taxable period as that deficient tax.

(4) In this section:

“deficient tax” means tax referred to under subsection (1)(a) or input credit (other than the proper input credit) referred to under subsection (1)(b);

“penal tax” means the additional tax referred to in subsection (2).

48. Tax avoidance schemes-(1) Despite anything in this Act, if the Commissioner is satisfied that:

- (a) a tax avoidance scheme has been entered into or carried out;
- (b) a person has obtained a tax benefit in connection with the scheme; and
- (c) having regard to the substance of the scheme, it would be concluded that a person, or one of the persons, who entered into or carried out the scheme did so for the sole or dominant purpose of enabling the person referred to in paragraph (b) to obtain the tax benefit,

(2) O se tagata o ia lea ua faaaogā i ai lenei fuaiupu e tatau ona molia mo se faasalaga mo so o se gaoioiga ua faia i lalo o le faafuaiupu (1), i nisi lafoga faaopopo e lē silia se aofaiga tutusa ma le faatoluina (3) o le aofaiga o lafoga e le i uma ona totogi.

(3) O le faasalaga tau lafoga:

- (a) e ao ona fuafuaina e le Komesina; ma
- (b) faatatauina e aveā o se lafoga e uiga tutusa ma le lafoga e le i uma ona totogiina e pei ona faasino i ai, ma ua faatatauina e ao ona totogiina mai ma mo lea lava vaitaimi e aafia i lafoga totogi e pei o lena lafoga e le i uma ona totogi.

(4) I totonu o lenei fuaiupu:

“lafoga e le i uma ona totogi” o lona uiga o lafoga o faasinomia i lalo o le faafuaiupu (1)(a) po o faasiliga o lafoga totogi (e ese ai i lo faasiliga sao o lafoga totogi) o faasinomia i lalo o le faafuaiupu (1)(b);

“faasalaga tau lafoga” o lona uiga o lafoga faaopopo ua faasinomia i le faafuaiupu (2).

48. Fuafuaga e alofia ai lafoga-(1) E ui lava i so o se mea i totonu o lenei Tulafono, pe afai ua faamalieina le Komesina e faapea:

- (a) ua sainia se fuafuaga e alofia ai lafoga po o ua faatinoina;
- (b) ua maua e se tagata se faamanuiaga tau lafoga i fesootaiga ma le fuafuaga; ma
- (c) i le amanaia ai o le aano moni o le fuafuaga, o le a faaiuina ai e faapea o se tagata, po o se toatasi o tagata, o ē ua sainia po o faatinoina le fuafuaga sa faapena ona faia mo se faamoemoe faapitoa po o se faamoemoe autu ina ia mafai ai e le tagata o faasinomia i totonu o le parakalafa (b) ona mauaina faamanuiaga tau lafoga,

the Commissioner may determine the GST liability of the person who obtained the tax benefit as if the scheme were void.

(2) The Commissioner must, when a determination is made, issue an assessment giving effect to the determination.

(3) A determination must be made within six (6) years from the last day of the GST period to which the determination relates.

(4) In this section:

“determination” means a determination made under subsection (1);

“tax avoidance scheme” means a course of action, and an agreement, arrangement, promise, plan, proposal, or undertaking, whether express or implied, and whether or not legally enforceable, where one of the main purposes of a person in entering into it is the avoidance or reduction of any person’s GST liability,

any scheme if one of the main purposes of a person in entering into the scheme is the avoidance or reduction of any person’s GST liability;

“tax benefit” means:

- (a) a reduction in the liability of a person to pay GST;
- (b) an increase in the entitlement of a person to an input tax credit;
- (c) an entitlement to a refund;
- (d) a postponement of a liability for the payment of GST;
- (e) an acceleration of an entitlement to an input tax credit;
- (f) any other advantage arising because of a delay in payment of GST or an acceleration of the entitlement to an input tax credit;

e mafai e le Komesina ona fuafuaina noataga tau Lafoga o Oloa ma Galuega Faatino a le tagata o ia lea ua mauaina faamanuiaga tau lafoga e faapei ai ua faalēaogāina le fuafuaga.

(2) E ao i le Komesina pe afai ua faia se faaiuga ona tuuina atu se iloiloga tau lafoga e faamamaluina ai le faaiuga.

(3) E ao ona faia se faaiuga i totonu o le ono (6) tausaga talu mai le aso mulimuli o le vaitaimi o Lafoga o Oloa ma Galuega Faatino lea e faasino i ai le faaiuga.

(4) I totonu o lenei fuaiupu:

“faaiuga” o lona uiga o se faaiuga ua faia i lalo o le faafuaiupu (1);

“fuafuaga e alofia ai lafoga” o lona uiga o se faagasologa o gaoioiga, ma se maliega, faatulagaga, folafolaga, fuafuaga, faamoemoega po o se faatinoga, pe ua faaalua manino po o e faasino i ai, ma pe ua faamalosia faaetulafono pe leai, pe afai o le tasi o faamoemoega autu a se tagata ua sainia, o le alofia lea po o le faaititiga o so o se noataga o Lafoga o Oloa ma Galuega Faatino a so o se tagata,

so o se fuafuaga pe afai o le tasi o faamoemoega autu o se tagata ua sainia le fuafuaga, o le alofia lea po o le faaititia o noataga o Lafoga o Oloa ma Galuega Faatino a so o se tagata.

“faamanuiaga tau lafoga” o lona uiga:

- (a) o se faaititiga o noataga o se tagata e totonu o Lafoga o Oloa ma Galuega Faatino;
- (b) o se siitaga i tulaga agavaa o se tagata i se faasiliga o lafoga maua mai;
- (c) o se tulaga agavaa i se lafoga toe faafoi;
- (d) o se tolopoina o se noataga mo le totogina o Lafoga o Oloa ma Galuega Faatino;
- (e) o se tulaga faavavevave o se tulaga agavaa i se faasiliga o lafoga maua mai;
- (f) so o se isi itu e tatau ai ua tulai mai ona o le tuai ona totonu o Lafoga o Oloa ma Galuega Faatino po o se tulaga faavavevave o tulaga agavaa i se faasiliga o lafoga maua mai;

- (g) anything that causes a taxable supply, taxable import, or supply of imported services not to be a taxable supply, taxable import or supply of imported services; or
- (h) anything that gives rise to an input tax credit entitlement for an acquisition or import that is used or is to be used other than in making taxable supplies.

49. Branches and divisions-(1) A registered person (“first person”) who carries on a taxable activity in another branch or division may apply in writing to the Commissioner:

- (a) to register the branch or division as a separate registered person (“second person”); or
 - (b) to cancel the registration of the branch or division.
- (2) The Commissioner must, on the application of the first person:
- (a) register the branch or division under the name of the second person if satisfied the branch or division -
 - (i) maintains an independent system of accounting; and
 - (ii) can be separately identified by the nature of the activities carried on, or the location of the branch or division; or
 - (b) cancel the registration of the branch or division effective from the last day of the GST period of the branch or division during which that

- (g) so o se mea lea ua mafua ai le tuuina atu o se oloa e aafia i lafoga totogi, oloa faaulufale mai e totogi lafoga po o le tuuina atu o galuega faatino o le faaulufaleina mai o oloa, ia lē aveā o se oloa e aafia i lafoga totogi, oloa faaulufale mai e totogi lafoga po o le tuuina atu o galuega faatino faaulufaleina mai; po o
- (h) so o se mea lea e faatulai mai ai tulaga agavaa i se faasiliga o lafoga maua mai po o oloa faaulufale mai lea ua faaaogāina po o o le a faaaogāina e ese ai na i lo le tuuina atu o oloa e mafai ona totogi lafoga.

49. Lala ma vaega-(1) O se tagata faamauina (“tagata muamua”) o ia lea ua faatinoina se gaoioiga e aafia i lafoga totogi i totonu o se isi lala po o se isi vaega, e mafai ona talosaga i se faiga tusitusia i le Komesina:

- (a) ina ia faamauina le lala po o le vaega e aveā o se tagata faamauina e ese ai (“tagata lona lua”); po o
 - (b) e faalēaogāina ai le faamauina o le lala po o le vaega.
- (2) E ao i le Komesina, i luga o le talosaga a le tagata muamua ona:
- (a) faamauina le lala po o le vaega i lalo o le igoa o le tagata lona lua pe afai ua faamalieina le lala po o le vaega -
 - (i) e tausia se faiga tumaoti o faamaumauga tau tupe; ma
 - (ii) e mafai ona faailoagofie eseese e ala i le ituaiga o gaoioiga o lo o faia, po o le nofoaga o i ai le lala po o le vaega; po o
 - (b) le soloia o le faamauina o le lala po o le vaega e amata mai le aso mulimuli o le vaitaimi o Lafoga o Oloa ma Galuega Faatino a le lala po o le vaega

application was made, and the taxable activity carried on by that branch or division is then to be treated as carried on by the first person.

(3) If a branch or division is separately registered under subsection (2), the first person is not treated as carrying on the taxable activity carried on by that branch or division.

(4) The Commissioner must cancel the separate registration of a branch or division if a registration of the person first is cancelled.

(5) If a branch or division separately registered under this section defaults in doing anything required to be done under this Act, the liability for the doing of that thing is reverted to the first person.

(6) Despite subsection (1) to (5), for the purposes of sections 15 and 19 this section is deemed not to have applied, and any placement or direction made under sections 15 and 19 for the first person, for the purposes of this Act, applies equally to each branch or division separately registered pursuant to this section.

50. Currency translation-(1) An amount taken into account under this Act must be expressed in tala.

(2) If any amount is expressed or paid in a currency other than tala:

- (a) for import of goods, the amount is converted into tala at the exchange rate applicable under the Customs Act for the purposes of computing the import duty payable on the import; or

lea na faia ai lea talosaga, ma o se gaoioiga e aafia i lafoga totogi o tauaveina e lea lala po o lea vaega o le a faapena ona faatatauina na faia e le tagata muamua.

(3) Afai o se lala po o se vaega na eseese ona faamauina i lalo o le faafuaiupu (2), e lē faatatauina le tagata muamua na faatinoina gaoioiga e aafia i lafoga totogi, na faia e lea lala po o le vaega.

(4) E ao i le Komesina ona soloia le faamauina eseese o se lala po o se vaega pe afai ua soloia le faamauina o le tagata muamua.

(5) Afai o se lala po o se vaega na eseese ona faamauina i lalo o lenei fuaiupu ua lē faia so o se mea ua manaomia ona faatinoina i lalo o lenei Tulafono, o le noataga mo le faatinoina o lea tulaga ua tuuina atu lea i le tagata muamua.

(6) E ui lava i le faafuaiupu (1) e oo i le (5), mo faamoemoega o fuaiupu 15 ma le 19, o lenei fuaiupu ua faatatauina e lē faaogāina, ma so o se faatulagaga po o se faatonuga ua faia i lalo o le fuaiupu 15 ma le 19 mo le tagata muamua, mo faamoemoega o lenei Tulafono, e faaogāina tutusa i lala taitasi po o vaega taitasi ua faamauina eseese e tusa ai ma lenei fuaiupu.

50. Faaliliuina o tupe-(1) O se aofaiga o tupe ua faatatauina i lalo o lenei Tulafono e ao ona faaalua manino i tala.

(2) Afai o se aofaiga o tupe ua faaalua manino po o ua totogiina i se tupe e ese na i lo tala:

- (a) mo le faaulufaleina mai o oloa, ua faaliliuina le aofaiga i tala i le fua faatatau tau fesuaiga o tupe e talafeagai i lalo o le Tulafono o le Ofisa o Tiute mo faamoemoega o le faatulagaina o le tiute o oloa faaulufale mai e mafai ona totogi i luga o oloa faaulufale mai; po o

- (b) in any other case, the amount is converted into tala at the Central Bank of Samoa mid-exchange rate applying between the foreign currency and tala on the date of the supply.

51. Regulations and approved forms-(1) The Head of State, acting on the advice of Cabinet, may make regulations to give effect to the provisions or for the purposes of this Act, and in particular to make the following regulations:

- (a) to prescribe rules for particular types of supplies and for input tax credits;
- (b) to prescribe fees for the purposes of this Act, subject to the approval of the Revenue Board established under the Public Finance Management Act 2001;

(c) to provide matters required under this Act to be prescribed;

(d) to amend a Schedule.

(2) The Commissioner may approve forms for the purposes of this Act.

52. Repeal, transition and savings-(1) The Value Added Goods and Services Tax Act 1993, and any subordinate legislation made under that Act are repealed (“repealed legislation”).

(2) At the commencement of this Act:

- (a) the repealed legislation continues to apply to the supply in Samoa of goods and services, and to the importation of goods into Samoa, prior to the commencement of this Act;

- (b) i so o se isi lava mataupu, ua faaliliuina le aofaiga i tala i le fua faatatau i le va tau fesuaiga o tupe a le Faletupe Tutotonu o Samoa o lo o faaaogāina i le va o tupe i fafo ma tala i le aso e tuuina atu ai oloa.

51. Tulafono Faatonutonu ma pepa faatumu faamaonia-(1) E mafai e Le Ao o le Malo, i le faia i luga o le fautuaga a le Kapeneta, ona faia tulafono faatonutonu e faamamaluina ai aiaiga po o mo faamoemoega o lenei Tulafono, ma aemaise ai le faia o tulafono faatonutonu ua taua:

(a) e faatonuina ai tulafono faafoe mo ituaiga faapitoa o oloa ma mo faasiliga o lafoga maua mai;

(b) e faatonuina ai totogifuapauina mo faamoemoega o lenei Tulafono, i le noatia ma le fai fuafua i le faamaoniga a le Komiti Faatino o Tupe Maua ua faavaeina i lalo o le Tulafono o le Pulega o Tupe a le Malo 2001;

(c) e aiaia ai mataupu ua manaomia i lalo o lenei Tulafono e ao ona faatonuina;

(d) e teuteu ai se Faamatalaga.

(2) E mafai e le Komesina ona faamaonia pepa faatumu mo faamoemoega o lenei Tulafono.

52. Soloia, aiaiga tau soloaiga ma aiaiga faasaoina-(1) Ua soloia le Tulafono o Lafoga o Oloa ma Galuega Faatino e Faia i Luga o Aofaiga o Tau 1993, ma so o se tasi tulafono e lagolago ai le tulafono autu na faia i lalo o lea Tulafono (“tulafono ua soloia”).

(2) I le amata faamamaluina ai o lenei Tulafono:

- (a) e faaaauu pea ona faaaogā le tulafono ua soloia, i le tuuina mai i Samoa o oloa ma galuega faatino, ma i le faaulufaleina mai o oloa i totonu o Samoa, a o lumanai ai le amata faamamaluina o lenei Tulafono;

- (b) a person registered under the repealed legislation continues and is treated as if the person is registered under section 9, with the same GST period as the taxable period allocated under the repealed legislation;
- (c) any forms and documents used in relation to the repealed legislation may continue to be used under this Act and all references in those forms and documents to provisions of and expressions appropriate to the repealed legislation are taken to refer to the corresponding provisions and expressions of this Act;
- (d) if the period of a successive supply referred to in section 15 begins before and ends after the commencement of this Act, the supply is treated as having been made continuously and uniformly throughout that period and the price for that supply is apportioned accordingly.

(3) Subsection (2)(d) does not apply to the supply of a warranty in relation to goods or a service if the value of the warranty has been included in the price of the goods or service.

(4) Subject to subsection (5), in calculating the amount of the net GST payable for a GST period which contains the commencement date, the registered person may claim an input tax credit on VAGST paid for a creditable acquisition.

- (b) o se tagata faamauina i lalo o le tulafono ua solia e faaaauau pea ma ua faatatauina e faapei ai sa faamauina lea tagata i lalo o le fuaiupu 9, faatasi ai ma lea lava vaitaimi o Lafoga o Oloa ma Galuega Faatino e avea ma vaitaimi o lafoga totogi ua faatulagaina i lalo o le tulafono ua soloia;
- (c) so o se pepa faatumu ma pepa aloaia ua faaaogā ina e faasino i le tulafono ua solia, e mafai ona faaaauau pea ona faaaogāina i lalo o lenei Tulafono, ma o faasinomaga uma o i totonu o na pepa faatumu ma pepa aloaia i aiaiga o ma fuaitau e talafeagai i le tulafono ua soloia, ua faatatauina e faasino i aiaiga uiga tutusa ma fuaitau o lenei Tulafono;
- (d) afai o le vaitaimi o le tuuina atu o oloa i se tulaga faifaipea o faasinomia i le fuaiupu 15 e amata a o lumanai ai ma faaiuina i le tuanai ai o le amata faamamaluina o lenei Tulafono, ua faatatauina oloa tuuina atu e faapea sa faaaauau pea ona faia ma ogatasi ma lea vaitaimi ma o le tau mo lea oloa ua faapena ona fuafuaina ina ia tusa ai ma le oloa.

(3) E lē faaaogāina le faafuaiupu (2)(d) i le tuuina atu o se faamalumaluga e faasino i oloa, po o se galuega faatino pe afai o le tau aogā o le faamalumaluga o lo o aofia ai i le tau o oloa po o galuega faatino.

(4) I le noatia ma le fai fuafua i le faafuaiupu (5) i le fuafuaina o le aofaiga o tupe totoe o Lafoga o Oloa ma Galuega Faatino e tatau ona totogi mo se vaitaimi o Lafoga o Oloa ma Galuega Faatino lea e aofia ai le aso e amata faamamaluina ai, e mafai e le tagata faamauina ona talosagaina se faasiliga o lafoga maua mai i luga o le Lafoga o Oloa ma Galuega Faatino e Faia i Luga o Aofaiga o Tau ua totogiina, mo le mauaina mai o se lafoga faasili.

(5) A registered person is not allowed an input tax credit under subsection (4) on VAGST paid for a creditable acquisition if the person would not have been allowed an input tax credit if the creditable acquisition had occurred after the commencement date.

(6) Regulations may be made under section 50, within six (6) months after the commencement of this Act, to provide for saving or transitional matters relating to this Act, and the regulations may apply retrospectively from the commencement of this Act.

(7) In this section, “VAGST” means value added goods and services tax imposed by sections 9 or 13 of the Value Added Goods and Services Tax Act 93.

(5) E lē faatagaina se tagata faamauina i se faasiliga o lafoga maua mai i lalo o le faafuaiupu (4) i luga o le Lafoga o Oloa ma Galuega Faatino e Faia i Luga o Aofaiga o Tau ua totogiina, mo le mauaina mai o se lafoga faasili, pe afai o le a lē faatagaina i le tagata se faasiliga mai lafoga totogi, pe afai o le mauaina mai o se lafoga faasili na tulai mai i le tuana'i ai o le aso na amata faamamaluina ai le Tulafono.

(6) E mafai ona faia Tulafono Faatonutonu i lalo o le fuaiupu 50, i totonu o le ono (6) masina talu ona amata faamamaluina leni Tulafono, ina ia aiaia ai mo mataupu faasaoina po o mataupu tau soloaiga e faasino i leni Tulafono, ma e mafai ona faaaogāina tulafono faatonutonu e afua mai i le aso na amata faamamaluina ai leni Tulafono.

(7) I totonu o leni fuaiupu, “Lafoga o Oloa ma Galuega Faatino e Faia i Luga o Aofaiga o Tau” o lona uiga o le lafoga o oloa ma galuega faatino e faia i luga o aofaiga o tau ua faaee atu e le fuaiupu 9 po o le 13 o le Tulafono o Lafoga o Oloa ma Galuega Faatino e Faia i Luga o Aofaiga o Tau 1993.

SCHEDULE 1

(Section 2)

EXEMPT IMPORTS

1. The following are exempt imports:
 - (a) an import by a passenger or a member of a crew of a ship or aircraft of the following -
 - (i) goods of a non-commercial nature of an aggregate value of up to two hundred dollars (AUD \$200);
 - (ii) not more than 200 cigarettes or 250 grams of other tobacco products provided the total tobacco does not exceed 250 grams;

FAAMATALAGA 1

(Vaega 2)

O OLOA FAAULUFALE MAI E TUUSAUNOA MAI LAFOGA

1. O oloa faaulufale mai nei e tuusaunoa mai lafoga:
 - (a) o oloa ua faaulufale mai e se tagata pasese po o se sui o le auvaa o se vaa po o se vaalele o ituaiga nei -
 - (i) oloa o se ituaiga e lē mo fefaatauiga o lona tau aogā e oo atu i le luaselau tala Ausetalia (AUD \$200);
 - (ii) e lē sili atu ma le 200 sikaleti po o le 250 kalama o isi oloa gaosi tau tapaa, pe afai e lē sili atu le aofai o tapaa o i ai i totonu ma le 250 kalama;

- (iii) a combination of the goods set out in sub-paragraph (ii) with a total weight of 250 grams;
- (iv) spirituous liquor exempted pursuant to section 36(3) of the Liquor Act 2011;
- (v) other goods not exceeding \$500 tala in value;
- (b) an import of goods as stores of a ship or aircraft, being goods required for the use of the passengers and crew of the ship or aircraft when on board and while the ship or aircraft is in international traffic in such quantities as approved by the Commissioner;
- (c) an import of goods in a single consignment on which the total GST and other taxes payable do not exceed two hundred dollars (AUD \$200);
- (d) an import of goods to the extent GST is exempted by the Diplomatic Privileges and Immunities Act 1978;
- (e) an import of goods under an international aid project, subject to a Memorandum of Understanding;
- (f) an import of services under any international aid project or donated from overseas for the purposes of international aid, if the Minister has made a determination to exempt such imports from GST;

- (iii) o se tuufaatasiga o oloa ua faatulagaina mai i totonu o le faaparakalafa (ii) o le aofaiga atoa o le mamafa e 250 kalama;
- (iv) ava sipili ua tuusaunoa mai lafoga e tusa ai ma le fuaiupu 36(3) o le Tulafono o le Ava 2011;
- (v) o isi oloa e lē sili atu lona tau aogā ma le \$500 tala;
- (b) o ni oloa ua faaulufale mai e teuina i totonu o se vaa po o vaalele, o oloa ua manaomia mo le faaaogāina e tagata pasese ma le auvaa o le vaa po o le vaalele i taimi a o i ai i luga, ma a o femalagaai faava o malo lea vaa po o vaalele i ni aofaiga ua faamaonia e le Komesina;
- (c) o ni oloa ua faaulufale mai i se faiga malaga e tasi lea e lē sili atu ma le luaselau tala Ausetalia (AUD \$200) le aofaiga atoa o le Lafoga o Oloa ma Galuega Faatino ma isi lafoga e tataua ona totogiina;
- (d) o ni oloa ua faaulufale mai e mafai ona tuusaunoaina mai le Lafoga o Oloa ma Galuega Faatino e ala i le Tulafono o Tulaga Aloaia ma PuiPuigamalu Tau le Va o Malo 1978;
- (e) o ni oloa ua faaulufale mai i lalo o se poloketi tau fesoasoani faava o malo, i le noatia ma le fai fuafua i se Maliega Tusitusia Faaletulafono;
- (f) o ni galuega faatino ua faaulufale mai i lalo o so o se poloketi tau fesoasoani faava o malo, po o ua foai faameaalofa mai i atunuu i fafo mo faamoemoega o fesoasoani faava o malo, pe afai ua faia e le Minisita se faaiuga e tuusaunoa ai ia galuega faatino ua faaulufale mai, mai le Lafoga o Oloa ma Galuega Faatino;

- (g) an import of goods, if a supply of those goods in Samoa would be an exempt or zero-rated supply; and
- (h) any aircraft that does not exceed 15,000kg in weight and falls under code items 8802.4010 and 8802.4090 of the First Schedule of the Customs Tariff Act 1975.

2. In this Schedule:

“international aid”:

- (a) means any assistance in the form of goods or services provided to the Government of Samoa by any foreign state, organisation or person; and
- (b) includes any assistance for any government project, or any other project or purpose approved by the Minister;

“international traffic”, in relation to a ship or aircraft, means any operation of the ship or aircraft except as between two (2) places in Samoa.

SCHEDULE 2

(section 2)

EXEMPT SUPPLIES

1. The following are exempt supplies:
 - (a) a supply of financial services;
 - (b) a supply of donated goods or services by a non-profit body;

- (g) o ni oloa ua faaulufale mai, pe afai o le tuuina atu o ia oloa i totonu o Samoa o le a tuusaunoa po o e lē faatatauina; ma
- (h) so o se vaalele e lē sili atu i le 15,000kg lona mamafa ma ua faatulaga i lalo o meataitasi ua faanumeraina faalilolilo i le 8802.4010 ma le 8802.4090 o le Faamatalaga Muamua o le Tulafono o le Faasologa o Tiute 1975.

2. I totonu o lenei Faamatalaga;

“fesoasoani faava o malo”:

- (a) o lona uiga o so o se fesoasoani i tulaga tau oloa po o galuega faatino ua tuuina atu i le Malo o Samoa e so o se Malo mai fafo, faalapotopotoga po o se tagata; ma
- (b) e aofia ai so o se fesoasoani mo so o se galuega tau atinae a le Malo, po o so o se isi lava galuega tau atinae po o se faamoemoe ua faamaonia e le Minisita.

“femalagaaiga faava o malo”, e faasino i se vaa po o se vaalele, o lona uiga o so o se faiga malaga a le vaa po o vaalele seia vagana ai ua faimalaga i le va o ni nofoaga se lua (2) i totonu o Samoa.

FAAMATALAGA 2

(vaega 2)

**O OLOA MA AUAUNAGA UA
TUUSAUNOA MAI LAFOGA**

1. O oloa ma auaunaga nei ua tuusaunoa mai lafoga:
 - (a) tuuina atu o auaunaga tau tupe;
 - (b) tuuina atu o oloa po o auaunaga ua ofoina atu faameaalofa e se faalapotopotoga e lē galulue mo se tupe mama;

- (c) the supply to passengers of transport services by buses and taxis, but excluding any arrangements to hire buses or taxis for the exclusive use of a customer or customers for a determined period of time or for an agreed journey;
- (d) the supply of electricity under the Electric Power Corporation Act 1980;
- (e) the charge imposed for departing from Samoa under the Civil Aviation Act 1998;
- (f) the interconnection fees between resident suppliers of telecommunication services;
- (g) the carriage of passengers by ships within Samoa;
- (h) supplies of goods and services for an overseas funded aid project if an agreement or Memorandum of Understanding expressly provides that the supplies be exempt, excluding supplies to or by subcontractors or other suppliers to the head contractor.
2. A supply that is both a zero-rated supply under Schedule 3 and an exempt supply under this Schedule is treated only as a zero-rated supply for the purposes of this Act.
- (c) tuuina atu o auaunaga tau felauaiga i tagata faimalaga e ala i pasi ma taavale laiti laupasese, peitai, e le o aofia ai so o se fuafuaga mo le tuuina mai i se faiga faalisi o pasi po o taavale laiti laupasese mo le faaaogāina faapitoa e se tagata po o ni tagata o lo o faaaogāina le auaunaga mo se vaitaimi fuafuaina po o mo se faiga malaga ua faapea ona malilie uma i ai;
- (d) tuuina atu o le eletise i lalo o le Tulafono o le Faalapotopotoga o le Malosi Faaeletise 1980;
- (e) tupe totogi ua faaee atu mo le faimalaga ese mai Samoa i lalo o le Tulafono o Vaalele Sivili 1998;
- (f) totofiguapuina o sootaga o fetaulaiga o masini tau fesootaiga i le va o tagata o lo o tuuina atu auaunaga tau fesootaiga e nonofomau;
- (g) feaveaiga o pasese e vaa i totonu o Samoa;
- (h) tuuina atu o oloa ma auaunaga mo se poloketi tau fesoasoani o lo o faatupeina mai fafo pe afai ua aiaia manino i totonu o se feagaiga po o se Maliega Tusingusia Faaletulafono e faapea, e tatau ona tuusaunoa oloa ma auaunaga tuuina atu mai lafoga, e lē aofia ai oloa ma auaunaga ua tuuina atu i, po o e ala mai tagata o lo o galulue i lalo o konekarate autu po o isi tagata o lo o tuuina atu oloa ma auaunaga agai i konekarate autu.
2. O oloa ma auaunaga lea ua faapea ona leai ni fua faatatauina i lalo o le Faamatalaga 3 ma o oloa ma auaunaga ua tuusaunoa mai lafoga i lalo o lenei Faamatalaga, e faatoa faatatauina lava e aveva o ni oloa ma auaunaga tuuina atu e leai ni fua faatatauina, mo faamoemoega o lenei Tulafono.

3. In this Schedule:

“donated goods or services” in relation to a non-profit body, means goods or services that are gifted to the body and that are intended for use in carrying out the purposes of the body;

“financial services” means:

- (a) the granting, negotiating, and dealing with loans, credit, credit guarantees, and any security for money, including management of loans, credit, or credit guarantees by the grantor;
- (b) transactions concerning money, deposit and current accounts, payments, transfers, debts, cheques, or negotiable instruments, excluding debt collection and factoring;
- (c) transactions relating to financial derivatives, forward contracts (except forward commodities contracts), options to acquire financial instruments, and similar arrangements;
- (d) transactions relating to shares, stocks, bonds, and other securities, other than custody services;
- (e) the management of investment funds;
- (f) the provision or transfer of ownership of a life insurance contract or the provision of re-insurance of the insurance contract;

3. I totonu o lenei Faamatalaga:

“oloa ua ofoina atu faameaalofa” po o auaunaga e faasino i se faalapotopotoga e lē galulue mo ni tupe mama, o lona uiga o oloa po o auaunaga ua faapea ona ofoina atu faameaalofa i le faalapotopotoga, ma ua faamoemoe mo le faaaogāina i le faatinoina o faamoemoe o le faalapotopotoga;

“aunaga tau tupe” o lona uiga:

- (a) o le faamatuu atu, faatalalanoaina, ma le tagofiaina o mataupu tau nonogatupe, aitalafu, o ē faamaonia aitalafu, ma so o se faamalumaluga mo tupe, e aofia ai le faafoeina o nonogatupe, aitalafu, po o faamaoniga o aitalafu e lē o lo o faamatuuina mai;
- (b) feuaiga faapisini e aafia ai tupe, tupe teu ma teugatupe o i ai, tupe totogi, tupe faaliliu atu, aitalafu, siaki tupe, po o pepa o faamatalaga faamaonia tau tupe e mafai ona faatalanoaina, e lē aofia ai le aoina o aitalafu ma le faatauina i faiga faale-komisi;
- (c) feuaiga faapisinisi e fesootai ma feagaiga tau tupe, feagaiga tau fefaatauiga o aseta (seia vagana ai feagaiga tau oloa ua tuuina atu), filifiliga mo le mauaina o pepa faaletulafono tau tupe, ma faatulagaga o lea lava ituaiga;
- (d) feuaiga faapisinisi e faasino i sea, oloa, feagaiga ma isi faamalumaluga, e ese mai i lo isi auaunaga tau puipuiga;
- (e) o le faafoeina o tupe teufaafaigaluega;
- (f) o le aiaiga po o le faaliliuina o lē e umia o se feagaiga inisiua tau le soifua po o le aiaiga ua toe inisiua ai le feagaiga tau inisiua;

- (g) the provision, or transfer of ownership, of an interest in a scheme for the payment or granting of benefits by a benefit fund, provident fund, pension fund, superannuation fund, retirement annuity fund, or preservation fund;
- (h) a supply of credit under a hire purchase agreement, if the credit for the goods is provided for as a separate charge and the charge is disclosed to the recipient of the goods; or
- (i) the arranging of any of the services in paragraphs (a) to (h).
- “non-profit body” means a society, association, or organisation, whether or not incorporated, that is carried on for charitable or religious purposes and none of the income or assets of which confers, or may confer, a private benefit on any person.

SCHEDULE 3
(section 2)

ZERO-RATED SUPPLIES

PART 1 - EXPORTS

1. Subject to clause 2, the following are zero-rated supplies:
- (a) an export of goods;

- (g) o le aiaiga, po o le faaliliuina o lē e umia o se aia i totonu o se fuafuaga mo le tologiina po o le faamatuina atu o faamanuiaga e ala i se faaputugatupe tau faamanuiaga, faaputugatupe mo le lumanai manuia, faaputugatupe tau penisione, faaputugatupe tau supaaneueta, faaputugatupe tau litaea, po o faaputugatupe faaagaaga;
- (h) tuuina atu o se faiga faaaitalafu i lalo o se maliega o le faatauina o oloa faalisi, pe afai ua tuuina atu se faiga faaaitalafu o oloa e aveia o se tupe tologi e ese mai ma ua faapea ona faailoa o le tupe tologi i lē e taliaina oloa; po o
- (i) le faatulagaina o so o se tasi o auaunaga i totonu o parakalafa (a) e oo i le (h).
- “faalapotopotoga e le o ni faalapotopotoga suetupe” o lona uiga o se sosaiete, o se asosi, po o se faalapotopotoga, tusa lava pe ua tuufaatasia faaletulafono pe leai foi, lea o lo o faaauau pea mo faamoemoega tau galuega alofa po o faamoemoega faale-lotu, ma e leai se tupe maua po o aseta, na faaee atu ai pe ono faaee atu ai se faamanuiaga faapitoa mo so o se tagata.

FAAMATALAGA 3
(fuaiupu 2)

OLOA E LĒ TATAU ONA FAATATAUINA

VAEGA 1 - OLOA O LO O AUINA ATU I FAFO

1. I le noatia ma le fai fuafua i le fuaiupu 2, o oloa nei, e lē tatau ona faatatauina:
- (a) auina atu o oloa i fafo;

- (b) a supply of goods as consumable stores for use outside Samoa on an aircraft or ship going to a destination outside Samoa;
- (c) a supply of goods in the course of repairing, renovating, modifying, or treating temporarily imported goods if the goods are -
 - (i) wrought into, affixed to, attached to, or otherwise form part of the temporarily imported goods; or
 - (ii) consumable stores that become unusable or worthless as a direct result of being used in the repair, renovation, modification, or treatment process;
- (d) a supply of services directly in connection with temporarily imported goods;
- (e) a supply of services for use or consumption outside Samoa as evidenced by documentary proof acceptable to the Commissioner;
- (f) a supply of telecommunications services if -
 - (i) the supply is made by a resident telecommunications supplier to a non-resident telecommunications supplier; or
 - (ii) the person who initiates the supply (including when the person initiates the supply on behalf of another person) does so while physically located outside Samoa;

- (b) tuuina atu o oloa e avea o oloa e mafai ona faaaogāina mo le faaaogāina i fafo atu o Samoa i luga o se vaalele po o se vaa o lo o agai atu i se nofoaga i fafo atu o Samoa;
- (c) tuuina atu o oloa i lalo o se faiga o lo o faafouina ai, faaleleia, suia, po o ua togafitia lē tumau ai oloa o lo o faaulufaleina mai pe afai o ia oloa ua faapea ona -
 - (i) gaosia e faafoliga i, faapipii atu i, faamau i, po o i se isi faiga e ese ai, ua avea ma vaega o oloa ua faaulufaleina mai le tumau; po o
 - (ii) oloa ua teuina e mafai faaaogāina lea ua lē toe faaaogāina po o ua leai sona aoga, o se taunuuga lea ua oo i ai ona o le faaaogāina a o faagasolo galuega mo le toe faafouina, faaleleia, suia po o le togafitia;
- (d) tuuina atu o auaunaga tuusao e fesootai ma oloa ua faaulufaleina mai i se faiga lē tumau;
- (e) tuuina atu auaunaga mo le faaaogāina i Samoa po o fafo atu o Samoa e pei ona molimauina e ala i faamaoniga tau faamaumauga aloaia ua taliaina e le Komesina;
- (f) tuuina atu o auaunaga tau fesootaiga pe afai -
 - (i) o le tuuina atu o le auaunaga na faia e se tagata na tuuina atu tau fesootaiga e nofomau i se tagata o tuuina atu auaunaga tau fesootaiga e lē nofomau; po o
 - (ii) le tagata, o ia lea na fuafuaina oloa (e aofia ai le taimi na amata ai le tuuina atu o oloa e le tagata e avea ai ma sui o le isi) ua faia lea tulaga a o aumau ai o ia i fafo atu o Samoa;

- (g) a supply of international transport services, including the insurance and arranging of insurance and transport of passengers and goods;
- (h) a supply of goods or services for and to the Head of State;
- (i) a supply of goods to the Gambling Control Authority established under the Casino and Gambling Control Act 2010;
- (j) a supply of educational services;
- (k) a supply of medical goods or services provided in hospitals;
- (l) a supply of water;
- (m) a supply of totalisator betting facilities; and
- (n) the licensing of casinos.
2. A supply of goods is not a zero-rated supply under clause 1(a) or (b) if:
- (a) the goods have been or will be re-imported into Samoa; or
- (b) the goods are not exported within 28 days from the date of supply or a longer period determined by the Commissioner.
3. A supply of goods is not a zero-rated supply under clause 1(a) if the goods have been supplied under the Customs approved secure export scheme and there is not evidence as required by the Comptroller that the goods have been exported within 28 days of the time of supply.
4. Section 16(3) of the Act applies for the purposes of clause 1(f) in determining the person who has initiated a supply of telecommunications services.
- (g) tuuina atu o auaunaga tau auala o felauaiga faava o malo, e aofia ai le inisiua, ma le faatulagaina o se inisiua ma le felauaiga o pasese ma oloa;
- (h) tuuina atu o oloa po o auaunaga mo, ma i Le Ao o le Malo;
- (i) tuuina atu o oloa i le Pulega e Faafoeina Taaloga Eeseese Tau Tupe ua faavaeina i lalo o le Tulafono o le Faafoega o Kasino ma Taaloga Eeseese Tau Tupe 2010;
- (j) tuuina atu o auaunaga tau aoaoga;
- (k) tuuina atu o oloa mo togafitiga po o auaunaga ua tuuina atu i totonu o falemai;
- (l) tuuina atu o le suavai;
- (m) tuuina atu o masini tau petipetiga; ma
- (n) laisene o kasino.
2. O oloa tuuina atu e le o ni oloa e tatau ona faatatauina i lalo o le fuaiupu 1(a) po o le (b) pe afai:
- (a) sa faapea ona faaulufaleina mai po o o le a toe faaulufaleina mai i totonu o Samoa; po o
- (b) e le i auina atu i fafo oloa i totonu o le 28 aso mai le aso na tuuina atu ai oloa po o se vaitaimi umi ua fuafuaina e le Komesina.
3. O oloa tuuina atu e le o ni oloa ua faatatauina i lalo o le fuaiupu 1(a) pe afai o ia oloa na tuuina atu i lalo o le fuafuaga faamaonia a le Tiute o puipugamalu o oloa auina ese atu, e leai ni faamatalaga molimau e pei ona manaomia e le Pule Sili e faapea, na auina atu i fafo ia oloa i totonu o le 28 aso mai le taimi na tuuina atu ai.
4. E faaaogā le fuaiupu 16(3) o le Tulafono mo faamoemoega o le fuaiupu 1(f) i le fuafuaina o le tagata na faapogai ai le tuuina atu o auaunaga tau fesootaiga.

5. In this Part:

“ancillary transport services”:

(a) means stevedoring services, lashing and securing services, cargo inspection services, preparation of customs documentation, container handling services, and the storage of transported goods or goods to be transported; but

(b) does not include any services supplied directly in connection with an aircraft or ship that is temporarily imported goods.

“consumable stores” means:

(a) goods for consumption by passengers or crew on board an aircraft or ship; or

(b) goods that are necessary to operate or maintain an aircraft or ship, including fuel and lubricants, but excluding spare parts or equipment.

“educational services” means those services provided by primary schools, secondary schools or colleges and tertiary institutions approved by the Minister;

“export” in relation to goods:

(a) means the delivery of the goods to, or the making available of the goods at, an address outside Samoa as evidenced by documentary proof acceptable to the Commissioner; and

(b) includes the supply of goods under the Customs approved secure exports scheme by a supplier licensed under the Customs Act to operate a Customs approved secure exports scheme.

5. I totonu o lenei Vaega:

“galuega faatino faaopoopo tau felauaiga”:

(a) o lona uiga o galuega faatino tau le lauina o uta, saisai ma puipuilu, galuega faatino tau le suesueina o uta, saunia o faamatalaga tau tiute, galuega faatino o le tagofiaina o pusa o uta tetele, ma le teuina o oloa e felauai po o oloa o le a felauaia; peitai

(b) e lē aofia ai so o se galuega faatino ua tuusao atu e fesootai ma se vaalele, po o vaa lea o lo o faaulufaleina mai oloa i se tulaga lē tumau.

“oloa e taumafaina o lo o teuina” o lona uiga:

(a) o oloa mo le fofoga taumafa o tagata pasese po o le auvaa o i luga o se vaalele po o vaa; po o

(b) oloa ia e talafeagai e faagaoioi ai po o le tausia o se vaalele po o se vaa, e aofia ai penisini ma suauu mo le faaleleia o vaa, ae peitai e le aofia ai totoga o vaa po o meafaigaluega.

“galuega faatino tau aoaoga” o lona uiga o galuega faatino ia e tuuina atu e aoga tulagalua, aoga maua po o kolisi ma aoga tulaga iunivesite e faamaonia e le Minisita;

“oloa e auina atu i fafo” e faasino i oloa:

(a) o lona uiga o le faaoina atu o oloa i, po o le faaavanoaina o oloa i, i se tuatusi i fafo atu o Samoa e pei ona faamaonia i molimau tusitusia e taliaina e le Komesina; ma

(b) e aofia ai le tuuina atu o oloa i lalo o le fuafuaga faamaonia a le Tiute o puipuilu o oloa auina ese atu, e se tagata e tuuina atu oloa ua laiseneina i lalo o le Tulafono o le Ofisa o Tiute, e faagaoioi fuafuaga faamaonia a le Tiute o puipuilu o oloa auina ese atu.

“hospital”:

- (a) means any hospital or institution administered by the Ministry of Health pursuant to the Ministry of Health Act 2006 in which any medical, dental, pharmaceutical or nursing services is provided; and
- (b) includes all clinics, dispensaries, outpatient departments, services, offices and undertakings maintained in connection with or incidental to that hospital or institution.

“international transport services” means the services (excluding ancillary transport services) of transporting goods or passengers by sea or air:

- (a) from a place outside Samoa to another place outside Samoa, including, if relevant, any part of the transport that takes place across the territory of Samoa;
- (b) from a place outside Samoa to a place within Samoa as the final destination for the transportation; or
- (c) from a place within Samoa as the place where the transportation commenced to a place outside Samoa.

“non-resident telecommunications supplier” means a supplier of telecommunications services who is a non-resident;

“resident telecommunications supplier” means a supplier of telecommunications services who is a resident;

“temporarily imported goods” means goods temporarily imported into Samoa under the Customs Act;

“falemai”:

- (a) o lona uiga o so o se falemai po o faalapotopotoga o lo o faafoeina e le Matagaluega o le Soifua Maloloina e tusa ai ma le Tulafono o le Matagaluega o le Soifua Maloloina 2006, lea o lo o tuuina atu ai so o se galuega faatino faafomai, fai nifo, vailaau po o faatausi soifua; ma
- (b) e aofia ai falemai laiti uma, fale talavai, matagaluega o mai tausavali, auauanaga, ofisa ma galuega faatino o tausia e fesootai ma po o e faatulai mai i lea falemai po o faalapotopotoga.

“galuega faatino o felauaiga faava o malo” o lona uiga o galuega faatino (e lē aofia ai galuega faatino faaopoopo tau felauaiga) o oloa felauai po o tagata pasese e ala i le sami po o le ea:

- (a) mai se nofoaga i fafo atu o Samoa i se isi nofoaga i fafo atu o Samoa, e aofia ai, pe afai e talafeagai, so o se vaega o felauaiga lea o lo o faia i totonu o teritori o Samoa;
- (b) mai se nofoaga i fafo atu o Samoa i se nofoaga i totonu o Samoa e aveva ma taunuuga mulimuli mo le felauaiga; po o
- (c) mai se nofoaga i totonu o Samoa e aveva mo nofoaga na amataina ai felauaiga i se nofoaga i fafo atu o Samoa.

“tagata e le o se tagata nofomau e tuuina atu galuega faatino tau fesootaiga” o lona uiga o se tagata e tuuina atu galuega faatino tau fesootaiga o ia lea o se tagata e lē nofomau;

“tagata nofomau e tuuina atu galuega faatino tau fesootaiga” o lona uiga o se tagata e tuuina atu galuega faatino tau fesootaiga o ia lea o se tagata nofomau;

“oloa faaulufale mai i se tulaga lē tumau” o lona uiga o oloa e faaulufale mai i totonu o Samoa i se tulaga lē tumau i lalo o le Tulafono o le Ofisa o Tiute;

“totalisator betting facilities” means:

- (a) betting services on races held whether within or outside of Samoa;
- (b) the carrying on of the business or occupation of bookmaking;
- (c) conducting the game of lotto or any other similar services provided by the Totalisator Agency Board under the Betting (Totalisator Agency) Act 1990.

“water” means the supply of water by the Water Authority under the Samoa Water Authority Act 2003 excluding provision of services by the Water Authority under private contract, such as the drilling of bores or the installation of pipes.

PART 2 - OTHER ZERO-RATED SUPPLIES

The following supply is a zero-rated supply:

(1) A supply of goods or services as part of the transfer of a taxable activity, or a part of antaxale activity, as a going concern by a registered person to another registered person if:

- (a) all the goods or services necessary for the continued operation of the taxable activity or part of the taxable activity are supplied to the transferee;
- (b) the transferor carries on the taxable activity until the date of transfer;

“masini e faamaumau ai peti” o lona uiga:

- (a) o galuega faatino tau petipetiga i tuuga e faia tusa lava po o totonu po o fafo atu o Samoa;
- (b) o le tauaveina o le pisinisi po o galuega tau tusi e fai ai tuuga;
- (c) faatautaia o taaloga o le lulu (lotto) po o isi lava galuega faatino faapena e tuuina atu e le Komiti Faatino o Sooupu o Masini e Faamaumau ai Peti i lalo o le Tulafono o Petipetiga (Sooupu o Masini e Faamaumau ai Peti Taitasi) 1990.

“suavai” o lona uiga o le tuuina atu o le suavai e le Pulega o le Suavai i lalo le Tulafono o le Pulega o le Suavai a Samoa 2003, e le aofia ai le tuuina atu o galuega faatino e le Pulega o le Suavai i lalo o konekarate tumaoti, e pei o le viliina o le vai po o le tosoina o paipa.

VAEGA 2 - O ISI OLOA E LĒ FAATATAUINA

O oloa nei e le o ni oloa e faatatauina:

(1) O le tuuina atu o oloa ma galuega faatino e avea o se vaega o le faaliliuina atu o se gaoioiga e aafia i lafoga totogi, po o se vaega o se gaoioiga e aafia i lafoga totogi, e avea o se atugaluga faifaipea e se tagata faamauina i se isi tagata faamauina pe afai:

- (a) ua tuuina atu i le tagata ua faaliliu atu i ai oloa uma ma galuega faatino e talafeagai mo le faagaoioiga faifaipea o le gaoioiga e aafia i lafoga totogi, po o se vaega o le gaoioiga e aafia i lafoga totogi;
- (b) o lo o tauaveina e lē ua ia faaliliuina atu le gaoioiga e aafia i lafoga totogi seia oo i le aso e faaliliuina atu ai;

- (c) the transferee will not carry on the taxable activity to make exempt supplies and will not use the goods or services for private use; and
 - (d) the transferor and transferee agree in writing, on or before the date of the transfer, that the transfer will be treated as a transfer of an taxable activity or part of a taxable activity as a going concern for the purposes of this Act.
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- (c) o le a lē faatinoina e le tagata o lo o faaliliuina atu i ai le gaoioiga e aafia i lafoga totogi ina ia tuusaunoa ai oloa, ma o le a lē faaaogāina oloa ma galuega faatino mo le faaaogāina e le tagata lava ia; ma
 - (d) ua malilie i se faiga tusinga lē e faaliliuina atu ma lē ua faaliliuina atu i ai, i le aso po o a o lumanai ai le aso o le faaliliuina atu, e faapea o le faaliliuina atu o le a faatatauina e avea o se faaliliuina atu o se gaoioiga e aafia i lafoga totogi po o se vaega o le gaoioiga e aafia i lafoga totogi e avea o se atugaluga faifaipea mo faamoemoega o lenei Tulafono.
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