

SAMOA

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2015, No. 43

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

[05th November 2015]

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.

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;

“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;
- “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;

“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;
- (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.