

## Tau pe a lē Usitaia

O se totoji lafoga e solia le tulafono fa'atonutonu e molia i se fa'asalaga e le sili atu;

- 100 iunite pe a fai o le tupe maua a le pisinisi a le tagata tuuina atu oloa e ititi ifo I le \$130,000;
- 250 iunite o faasalaga tupe pe a fai e sili atu ma le \$130,000 ae ititi ifo ma le \$1,00,000 le tupe maua a le pisinisi a le tagata tuuina atu oloa I le tausaga;
- 500 iunite o faasalaga tupe pe a fai e sili atu ma le \$1,000,000 le tupe maua a le pisinisi a le tagata tuuina atu oloa, po'o;
- fa'afalepuipui e le sili atu ma le 24 masina; poo le
- salatupe ma le fa'asalaga fa'afalepuipui.

Metotia mo le Mata'ituina o  
Lafoga  
Auaumaga o vaega Tau Lafoga  
DBS Building Level 4 & 5,  
Savalalo

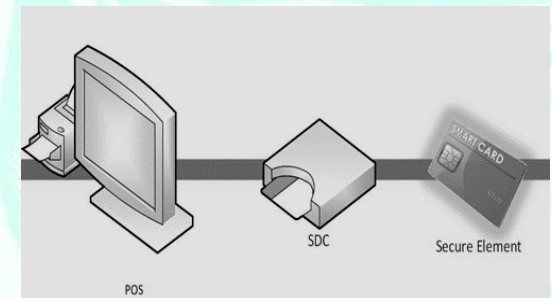
Tel 685 20411  
Fax 685 20414

[www.revenue.gov.ws](http://www.revenue.gov.ws)  
[tims@revenue.gov.ws](mailto:tims@revenue.gov.ws)



## Metotia mo le Mata'ituina o Lafoga

### MASINI ELETERONI MO LE MATA'ITUINA O TUPE (Electronic Fiscal Device)





## Vaega ole Masini Eleteroni

O le **Masini Eleteroni (Electronic Fiscal Device)** o se metotia e aofia ai le **Sales Data Controller (SDC)** ma se **Point of Sale (POS)** e tasi pe sili atu e fa'apipii fa'atasi, e -

1. mauaina, fa'amaumau, auilili ma teuina fa'amaumau fa'aletupe;
2. fa'aliliu fa'amaumau fa'aletupe i pepa fa'amaonia fa'akomepiuta poo fiscal invoices;
3. e tatau ona iai se masini mo le malu puipua o fa'amaumau ma tuuina atu fa'amaumau ile Ofisa o Lafoga.
4. fausiaina pepa fa'amaonia faakomepiuta ma tuuina atu ile fa'atau

O vaega e aofia ai le;

**1 "Point of Sale" (POS)**, o lona uiga o se masini e fa'amauiina ai fa'amaumau o fa'atau poo se polokalame fa'akomepiuta o se masini fa'aeletoni poo se polokalame fa'atino fa'akomepiuta e:

1. fa'aogaina e se pisinisi mo le puleaina ma le fa'avasegaina o vaega o fa'atau ma le puleaina o oloa; ma
2. o se vaega ole Masini Eleteroni (EFD) a le pisinisi –
  - i. o lo'o tuuina i totonu e le kesia fa'amaumau fefa'atauaiga mo fa'atau ua faia e le pisinisi; ma
  - ii. mafai ona tuuina atu se pepa o fa'amaumau poo se risiti (fiscal invoice) mo le fefa'atauaiga;

**2 "Sales Data Controller" (SDC)**, o lona uiga o se masini e puleaina fa'amaumau tau tupe maua ma o se vaega o le EFD e—

1. mauaina fa'amaumau o fefa'atauaiga mai le vaega ole EFD ua ta'ua ole POS;
2. iloiloina ma fa'aliliu fa'amaumau o fefa'atauaiga i fa'amaumau fa'aletupe;
3. fa'atulaga fa'amaumau fa'aletupe e fai ma pepa o lafoga o oloa fa'aletupe, faia se saina fa'akomepiuta mo le EFD ma fa'amaumau le saina fa'akomepiuta i luga ole pepa o lafoga o oloa fa'aletupe;
4. lafoina le pepa o lafoga o oloa fa'aletupe i le POS;
5. teuina fa'amaumau o fefa'atauaiga ma fa'amaumau fa'aletupe i se auale e le mafai ona suia ma e malupuipua;
6. lafoina le fa'amaumau fa'aletupe i polokalame fa'akomepiuta a le Ofisa o Lafoga;

"Virtual SDC" (V-SDC) o se polokame fa'alekonolosi o loo fesoota'i ma le polokame fa'akomepiuta a le Ofisa o Lafoga.

"External SDC" (E-SDC) o lona uiga o se masini e ese mai le EFD o loo fa'aogaina e le tagata totogi lafoga

**3 "Elemene Malupuipua"** – o lona uiga o se polokame faakomepiuta ma masini fa'akomepiuta e fa'aogaina e le EFD ma le Ofisa o Lafoga ina ia puipua mai le fa'aleagaina ma le fa'aoga le fa'atagaina o fa'amaumau fa'aletupe;

## Masini Eleteroni (EFD)

1. Masini mo fefa'atauaiga (POS), masini resitala fa'atau (cash register) poo se polokalame (software) mole fausiaina o pepa fa'amaonia (fiscal receipt) o fa'atau.
2. Polokalame, masini poo se auunaga iluga o upega tafailagi e puleaina le tuuina atu o pepa fa'amaonia (fiscal receipt), fausia saina fa'atekonolosi (digital signature) ma tuuina atu i masini faalekonolosi (server) a le Ofisa o Lafoga.
3. Fa'aailoga fa'alekomepiuta mo le saina o risiti (Digital certificate for signing receipt)

### ELECTRONIC FISCAL DEVICE



*O le ata o luga e fa'ailoa atu ai le sootaga o vaega taitasi o le Masini Eleteroni e fetau'i ile pisinisi a le totogi lafoga ma lana paketi.*

**"Saina Fa'akomepiuta"** o lona uiga o se faailoga fa'alekomepiuta faalilolilo e—

1. fausia mai i se SDC e faaoga ai se ki fa'alilolilo;
2. fa'amaumau i luga o se pepa o lafoga o oloa fa'aletupe e le SDC;
3. fa'amaonia ai se tagata totogi lafoga; ma
4. fa'amaonia ai le moni o le SDC pe a lafo ai se fa'amaumau fa'alekomepiuta ile polokame fa'alekomepiuta a le IRS;

**"Fa'aailoilo Fa'akomepiuta"** o lona uiga o se fa'aailoga fa'akomepiuta faalilolilo e—

1. fa'amaonia ai le moni o le SDC pe a fesootai mapolokame fa'alekomepiuta a le IRS;
2. e aofia ai ki fa'apitoa lautele ma fa'alilolilo mole fausiaina ma le fa'amaoniga o saina fa'akomepiuta o le EFD

## O ai e fa'aogaina le EFD?

O Pisinisi uma o le ā fa'alauiloa e le Komesina o le Ofisa o Lafoga i ni vaega e lima.

### Tau fa'atatau o le Usitai'a

O mafai na e mauaina imeli iluga o sau telefoni fa'aneionapo (smartphone)?



•**loe**, e mafai ona tuuina atu e le Ofisa o Lafoga ia te oe feau tusitusia e fa'atatau i le metotia fou ma tuuina atu se polokalame (app) e aunoa ma se totogi ma amata ona e fa'aogaina mo fefa'atauaiga ma tuuina pepa o fa'amaumau (fiscal invoice)

•**Leai**, e fia se tau o se telefoni taugofie fa'aneionapo (smartphone) o lo'o ia nei?

E mafai na e imeli, viber poo le whatsapp foi ia pepa fa'amaonia (fiscal invoices) i au tagata fa'atau, ae afai e te mana'o e lolomi le pepa fa'amaonia ona saili lea o se masini lolomi pepa (printer)



O tau fa'ataitai o EFD e fua lava ile natura ole pisinisi ma e amata atu ile 1500 WST agai luga

