

POS and E-SDC Accreditation Guideline

ELECTRONIC FISCAL DEVICE ACCREDITATION CONDITIONS

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Ministry of Customs and Revenue

SAMOA

POS and E-SDC Accreditation Guideline

Introduction

The conditions on Accreditation outlined in this document are valid for all new applicants and registered POS and E-SDC suppliers.

Regulations governing Accreditation Guideline

All conditions for Accreditation of EFD are in accordance with **Tax Administration (Tax Invoice Monitoring System) Regulations 2020, Schedule 3**

The COMMISSIONER accredits the product in accordance with procedures defined under Instructions on Accreditation method.

Changes of the Accreditation conditions

The Ministry of Customs and Revenue of Samoa reserves the right to change conditions for Accreditation. Changed conditions shall be published by the Service, either directly to all Accreditation holders or via electronic media.

Depending on the changes which are being made, an existing Accreditation holder may be requested to comply with new conditions and shall be offered a reasonable time which shall not exceed 6 months. If the Accreditation holder will not accept changed conditions within the given time, the Accreditation shall be permanently withdrawn.

Responsibility of the COMMISSIONER

The COMMISSIONER shall handle all the information and documentation provided by applicant with confidentiality.

The COMMISSIONER is responsible to inform the applicant and Accreditation holder about the valid Accreditation process. Furthermore, the COMMISSIONER shall inform Accreditation holder of any change of the Accreditation conditions.

For accredited products, the COMMISSIONER shall archive all information stated in the application together with information, documentation and samples which later may be added to the application for the period of minimum 1 year after the Accreditation is no longer valid.

The COMMISSIONER does not take any responsibility for direct or indirect damage, cost or loss which can occur during the Accreditation period.

Application

By submitting application to the COMMISSIONER Applicant accepts the conditions stated in this document.

The application shall be completed in the way that the COMMISSIONER has instructed. The application, apart from the form, shall contain all documented information which the COMMISSIONER needs to perform evaluation. All documents shall be in English language.

The application shall only comprise of one model of the product. A model is identified by the unique hardware version number (if applicable) and mandatory software version number.

The product shall be developed and documented according to valid Regulations.

Responsibilities of the Applicant

The applicant is responsible for supporting the COMMISSIONER during the process of Accreditation by providing access to relevant information and resources necessary.

The applicant is responsible for handling all issues reported by the COMMISSIONER during the Accreditation process.

The applicant shall, if not performing all processes for development or production of the product itself, have a written agreement with the manufacturer.

Responsibilities of the Accreditation holder

The Accreditation holder shall ensure that compliance with the requirements is maintained in accordance with Tax Administration (Tax Invoice Monitoring System) Regulations 2020.

Ministry of Customs and Revenue shall conduct surveillance of the Accreditation holder and the product to ensure compliance with the Regulations is maintained.

The Accreditation holder shall correct all the errors or flaws which are in conflict with valid Regulations and were not discovered in time of the evaluation by the COMMISSIONER.

The Accreditation holder shall, at the withdrawal of the Accreditation in accordance with Tax Administration (Tax Invoice Monitoring System) Regulations 2020, immediately stop supply of the product. Furthermore, the Accreditation holder is responsible for performing the measures that Ministry of Customs and Revenue decides, such as withdrawal of the products from the market.

Evaluation process

The evaluation process is initiated once the COMMISSIONER receives complete application submitted by the applicant.

The COMMISSIONER is evaluating compliance with the product requirements. The result of the evaluation is documented in the evaluation report and applicant is informed.

Evaluation process consists of two parts:

- Administrative review – a process where applicant's deliverable is being pre-evaluated
- Technical review – a process where a product and its documentation are finally evaluated

If the COMMISSIONER finds that requirements are not fulfilled, the applicant will be offered the possibility to perform corrective actions.

If corrective actions have not been received within 15 days for documentation update or within 30 days for hardware or software modifications, the COMMISSIONER can decide to end the evaluation. Applicant shall have option to restart the evaluation process **30 days after the date of failed evaluation**.

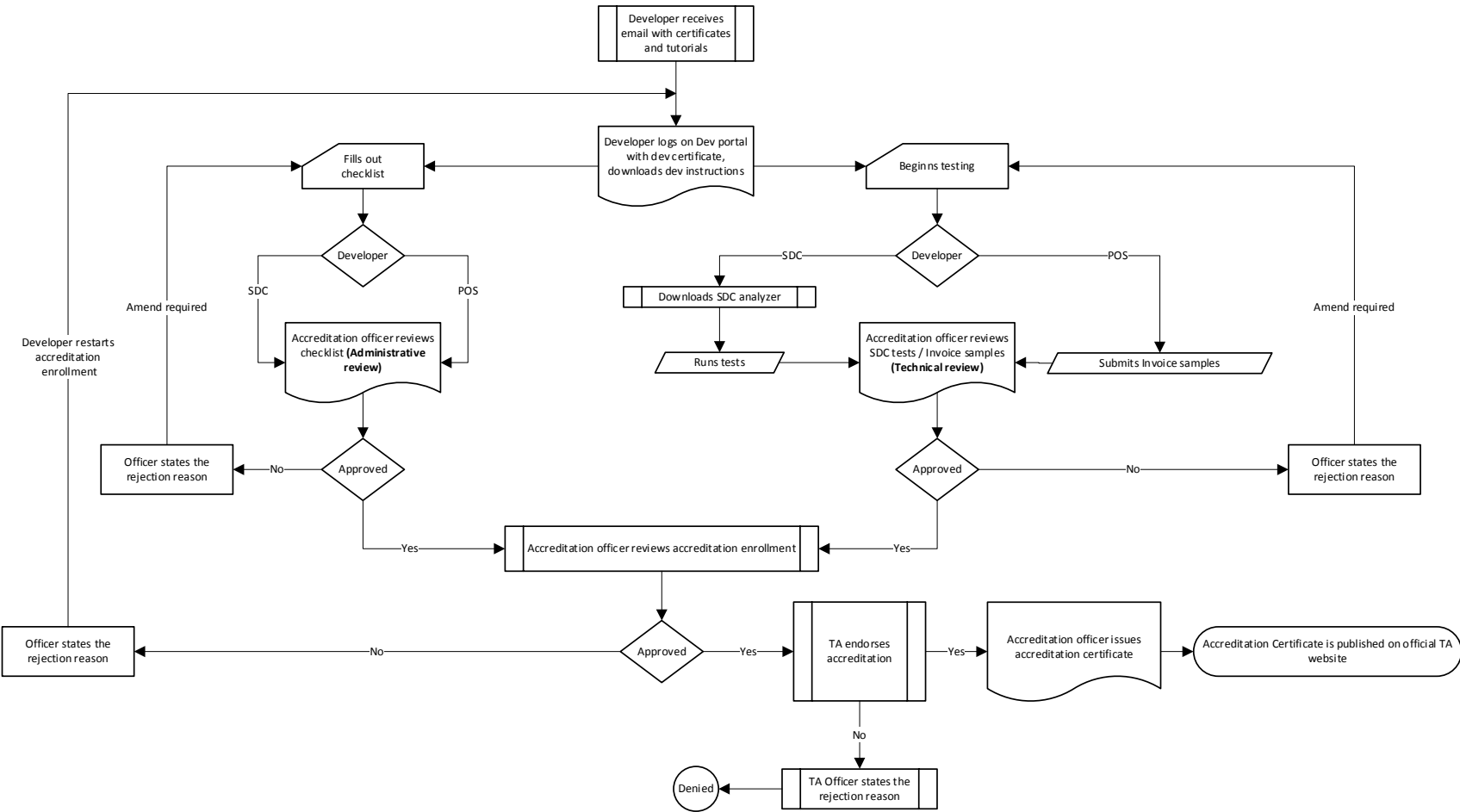
The COMMISSIONER shall make Accreditation report and issue Accreditation designation for the applicant when it is certain that the applicant has fulfilled requirements and facilitated all corrective actions within the prescribed time.

Working procedures

The COMMISSIONER shall evaluate product by running tests and analyze documentation in accordance with internal procedures.

The communication between the COMMISSIONER and applicant shall be open, honest, cooperative and responsive to each problem. If the COMMISSIONER determines that evaluation is deviating from its normal course by unreasonable activities performed by the applicant, it is entitled to dismiss application without further actions.

The work flow consists of following activities:



Classification of the issues

During the evaluation process following are identified as issues:

Non-compliance: represents a deviation of the expected output, these issues must be solved by applicant.

Bug: represents a failure, flaw or fault in software that produces incorrect or unexpected results, these issues must be solved by applicant.

Doubt: represents uncertainty due to misinterpretation, these issues are resolved by investigation and clarification by applicant.

Observation: represents minor faults, mainly in documentation or sample appearance, these issues shall contain sub-class mandatory or voluntary which will reflect applicant's obligation to solve.

Improvement: represents proposal to improve functionality, these issues applicant may solve or not.

All non-compliance, bugs, doubts and observations with mandatory sub-class must be solved before Accreditation report can be written.

Conditions that may affect evaluation process are:

1. Applicant delay to prepare required deliverable
2. Numerous testing reports containing problems and questions which are found during evaluation
3. Misinterpretations of the requirements

The COMMISSIONER has right to grant additional time to applicant to respond on pending issues given that one of the above-mentioned conditions is causing delay beyond the prescribed time expected to finalize deliverable.