



PUBLIC NOTICE ISSUED PURSUANT TO THE TAX ADMINISTRATION (TAX INVOICE MONITORING SYSTEM) REGULATIONS 2020

The Ministry wishes to advise the General Public that the Tax Administration (Tax Invoice Monitoring System) Regulations 2020 (“the Regulations”) is now effective. The Regulations has been passed to provide the legal basis for our new electronic system, TIMS, which the General Public has been made aware of by the Ministry in the past few months.

A. Group of businesses affected

As required under regulation 29, the Ministry will specify group of businesses that will be required to comply with all legal requirements under the Regulations. The Ministry will roll out this specification in five (5) groups. They are as follows:

- Group 1 – [Click here](#) to access the list of the first 200 businesses that will be required to adhere to legal requirements under the Regulations within timeframe set out in Part B of this Notice.
- Group 2
- Group 3 – To be confirmed by the Ministry.
- Group 4 – To be confirmed by the Ministry.
- Group 5 – To be confirmed by the Ministry.

Each Group is required to go through the main provisions of the Regulations in order to fully understand the requirements and obligations that must be complied with for a successful implementation of TIMS.

[Click here](#) to access the main provisions of the Regulations.

B. Specific time for each Group of business to comply with the Regulations

As we had previously advised on, implementation of TIMS will be rolled out in five (5) phases, which means each Group is given a different time period to comply with the requirements under the Regulations. Therefore, as required under regulation 29, each group must comply with the requirements under the Regulations no later than:

- 1st July 2020 - Group 1
- 1st October 2020 - Group 2
- 1st January 2021 - Group 3
- 1st March 2021 - Group 4
- 1st June 2021 - Group 5

While regulation 16 provides that registration only takes place after accreditation has been granted by the Commissioner, to ensure compliance is fulfilled within the above time frame each Group is encouraged to voluntarily register now.

C. Protocols for communication and data exchange

There are three (3) Protocols or Guidelines that each group of business including potential suppliers of devices needed for implementation of TIMS, need to be aware of. Do note that these Protocols or Guidelines are recognized as part of the Regulations (schedules), which means they must be adhered to at all times.

- [Schedule 1](#) – Technical Guideline for Accredited POSes
- [Schedule 2](#) – Technical Guideline for Accredited E-SDCs

- **Schedule 3** – Technical Guideline for Accreditation Methodology

D. Frequent Questions and Answers

As TIMS is a new and unchartered venture for Samoa, the Ministry has compiled a list of questions and answers to help guide each group and suppliers ensuring that you are implementing your obligations in accordance with the requirements under the Regulations.

[Click here](#) to access FQA.

For more information or enquiries please do not hesitate to contact the TIMS Project Team:

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Faafetai lava,



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