

## **IMPORTANT NOTICE TO ALL TAXPAYERS IN 'TIMS' GROUP TWO (2)**

As stipulated under Regulation 29 of the Tax Administration (Tax Invoice Monitoring System) Regulations 2020, the Ministry of Customs and Revenue ("the Ministry") will specify group of businesses that will be required to comply with all legal requirements under the Regulations.

The Ministry is pleased to announce that **Group Two (2) List** is now available on the Ministry's website <https://www.revenue.gov.ws/> All businesses on this list will soon receive invitation letters to attend trainings on specified dates at selected venues on how the system works with emphasis on tax compliance requirements as to avoid hefty penalties. The sessions will also emphasize TIMS' benefits to taxpayers, consumers and government.

Group 2 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 successful implementation of TIMS.

Taxpayers may access the main provisions of the Regulations on the Ministry's website <https://www.revenue.gov.ws/tax-invoice-monitoring-system>

As TIMS is a new and uncharted venture for Samoa, the Ministry has compiled a list of questions and answers to help guide businesses in group 2 and suppliers ensuring that you are implementing your obligations in accordance with the requirements under the Regulations. This document may also be found on the website <https://support.tims.revenue.gov.ws/kb/index.php>

For more information or enquiries please do not hesitate to contact the TIMS Project Team on; Telephone 20411 ext 338 or TIMS Support email [tims@revenue.gov.ws](mailto:tims@revenue.gov.ws) or visit our TIMS Support website <https://support.tims.revenue.gov.ws/>

Fa'afetai lava.



Matafeo Avalisa Sina Viali-Fautua'alii  
**CHIEF EXECUTIVE OFFICER**



## **FA'ASILASILAGA TAUA MO TAGATA TOTOGI LAFOGA UMA O LOO I TOTONU O LE 'TIMS' VAEGA LUA (2)**

E pei ona taua i lalo o le Tulafono 29 o le Tulafono Fa'atonutonu o le Fa'afoega o Lafoga (Polokalame Fa'aeleteroni e Mata'itū ai Fa'amatalaga o Oloa Fa'atau mo Lafoga) 2020, o le a fa'ailoa atu e le Matagaluega o Tiute ma Tupe Maua, le lisi o Vaega taitasi o pisinisi aua le usitaia o aiaiga ma manaoga o le Tulafono Faatonutonu.

E fiafia le Matagaluega e fa'alauiloa atu le Lisi o le Vaega Lua (2) o le TIMS ma ua tuuina lenei Lisi i luga o le upega tafailagi a le Matagaluega [revenue.gov.ws](http://revenue.gov.ws) O pisinisi uma o loo lisinina i le Vaega Lua o le a taua'aoina atu tusi valaaulia e auai mai i 'oa'oga i aso ma nofoaga o le a taua i tusi e fa'amatala ai le fa'aaogaina o lenei metotia ma vaega moomia o le usitaia o le tulafono mo tagata totogi lafoga ina ia foia fa'asalaga. O le a fa'apea ona fa'ailoa ai ma itu lelei o le TIMS i le au totogi lafoga, tagata lautele fa'apea le Malō.

E tatau i pisinisi o lo'o i totonu o le Vaega Lua ona taga'i i vaega tāua o le Tulafono Faatonutonu ina ia malamalama i tulaga moomia ma matafaioi (tiute) a vaega taitasi aua le fa'atinoina atoatoa o lenei metotia. O le a mafai ona maua vaega taua o lenei Tulafono Faatonutonu i luga o le upega tafailagi a le Matagaluega <https://www.revenue.gov.ws/tax-invoice-monitoring-system>

Talu ai o le TIMS o se faiga fou mo Samoa, ua tuufa'atasia e le Matagaluega ni fesili ma tali e fai ma taiala i pisinisi o loo i totonu o le Vaega Lua fa'apea pisinisi o lo'o fa'atauina masini fa'aeleteroni ina ia mautinoa le atoatoa o le fa'atinoga o tiute a vaega taitasi e pei ona taua i lalo o le Tulafono. E maua lea vaega i luga o la matou upega tafailagi <https://support.tims.revenue.gov.ws/kb/index.php>

Mo nisi o fa'amatalaga, faamolemole fa'afesootai le Vaega a le TIMS i le telefoni 20411 laina 338 poo le TIMS imeli [tims@revenue.gov.ws](mailto:tims@revenue.gov.ws) pe asiasi i luga o le upega tafailagi a le TIMS <https://support.tims.revenue.gov.ws/>

Fa'afetai lava,

Matafeo Avalisa Sina Viali-Fautua'alii  
**OFISA SILI O LE MATAGALUEGA O TIUTE MA TUPE MAUA**