

IMPORTANT NOTICE TO ALL BUSINESS TAXPAYERS

RESCHEDULED COMMENCEMENT DATES TO COMPLY WITH THE TAX INVOICE MONITORING SYSTEMS (TIMS)

- The Ministry of Customs and Revenue ('MCR') wishes to advise all taxpayers, including those already registered and listed in Groups 1 and 2 for TIMS purposes, that due to many requests for extension of time to comply with THIS, MCR has now rescheduled commencement dates for each Group as to comply with TIMS Regulations 2020 as follows:

Groups	Original Commencement date	Rescheduled Commencement date	Time Extension	Time to Register and for training
1	01 July 2020	01 Jan 2021	5 months from July 2020	Already trained and registered since April 2020. Continued to follow up until Dec 2020. Enforcement actions to commence in Jan 2021 on those still not comply. No further time extensions.
2	01 Oct 2020	01 April 2021	5 months from Oct 2020	Training and registration since August 2020. Continue to follow up until March 2021. Enforcement actions to commence in April 2021 on those still not comply. No further time extensions.
3	01 Jan 2021	01 July 2021	5 months from Jan 2021	Training and registration from Nov 2020. Continue to follow up until June 2021. Enforcement actions to commence in July 2021 on those still not comply. No further time extensions.
4	01 April 2021	01 Oct 2021	5 months from April 2021	Trainings and registration from Feb 2021. Continue to follow up until Sept 2021. Enforcement actions to commence in Oct 2021 on those still not comply. No further time extensions.
5	01 July 2021	01 Jan 2022	5 months from July 2021	Training and registration from May 2021. Continue to follow up until Dec 2021. Enforcement actions to commence in Jan 2022 on those still not comply. No further time extensions.

- For taxpayers of Group 1 who had been granted time extensions on a case-by-case basis, please note that the above rescheduled commencement dates for TIMS purposes, is now our official extensions for every
- Please kindly note that these are our FINAL time extensions for every taxpayer in each Group which you are assigned in by the Commissioner. The last column of the above table provides a very important message for all to note. Please register now and install TIMS later.
- We welcome with much anticipation our business taxpayers who want to voluntarily comply and ready to register and commence implementation of TIMS now. You do not necessarily have to wait for your invitation out most welcome to contact us now and we will provide the support that is
- There are a number of Point of Sale ("POS") and E-SDC products that have been accredited and published on the Ministry's website (revenue.gov.ws). Business with no invoicing system are strongly advised to consult the published material to select the best option that suits the nature of your business activities.
- For those who have an invoicing system which is not yet accredited, please contact your vendor to inform them of the requirement to have their product(s) accredited. The first step for accreditation is

Customs Services
Ph: +685 21561 (Matautu)
Ph: +685 51574 (Savaii)
PO Box 44, Apia
info_service@revenue.gov.ws



Inland Revenue Services
Ph: +685 20411 (Apia)
Ph: +685 51574 (Savaii)
PO Box 877, Apia
www.revenue.gov.ws

visiting the Ministry's website (<https://www.revenue.gov.ws/sub-menu/131-accreditation>) to access the manuals and sandbox for

7. Effective from date of this notice, the Commissioner will require business owners (if sole trader), the authorized partner (if partnership) and General Manager/Managing Director/Financial Controller (if company), to be the "authorized" contact person for TIMS purposes and will liaise with that authorized person only. We will no longer accept tax agents, accountants, consultants, or resellers of various POS systems, to liaise with the Ministry on specific issues relating to TIMS compliance. This will make it easier for the Ministry to explain direct our requirements to the taxpayer who is also the authorized person as to avoid miscommunication and additional costs to the taxpayer.
8. To our esteemed Businesses that have already installed TIMS and issued fiscal invoices, MCR appreciates and applaud your courage and resilience to comply despite the challenges of many factors beyond your controls. Please continue with your commended voluntarily compliance path and MCR will continue to provide the priority support and assistance that is available at any time.
9. A complete list of Frequently Asked Questions regarding all TIMS related matters is available online <https://support.tims.revenue.gov.ws>

For more information or enquiries please contact our TIMS Support Team on email tims@revenue.gov.ws

Faafetai lava,

Matafeo Avalisa Viali- Fautua'alii
CHIEF EXECUTIVE OFFICER
(01 September 2020)

FA'ASILASILAGA TAUA MO TAGATA FAIPISINISI FETU'UNAIGA TOE FAATULAGAINA O ASO AMATA MO LE TAUSISIA OLE METOTIA MO LE MATAITUINA O LAFOGA

1. E faasilasila atu mo le mamalu o Tagata Faipisinisi uma, e aofia ai ma i latou ua maea ona resitalaina i Vaega 1 ma le 2 mo fuafuaga o le TIMS (Tax Invoice Monitoring System), le toe fetu'unaiga o aso amata e aloa'ia ai le tausisia o le Metotia Faaeletoroni mo le Mata'ituina o Tupe Maua ma Lafoga ("TIMS"), ona o le toatele o talosaga ua tu'uina mai mo se taimi fa'aopopo ina ia faatino ai tapenaga aua le usita'ia o aiaiga o le TIMS. E tusa ma Vaega e Lima (5) ua faavasegaina ai tagata faipisinisi, ua toe fetu'unai faasolosolo ai aso amata e pei ona lisiina atu i lalo:

Vaega	Mua'i Aso Amata mo TIMS	Aso Amata Fou mo TIMS	Taimi mo Tapenaga	Taimi e Resitala ma A'oa'oga
1.	01 Iulai 2020	01 Ianuari 2021	5 masina mai ia Iulai 2020	Mae'a a'oa'oga ma resitala talu mai Aperila 2020. Fa'aauau galuega fa'amanatu se ia o'o ia Tesema 2020. Amata fa'atino ia Ianuari 2021 faasalaga mo tagata e le o usitaia le tulafono. E le toe talia se taimi fa'aopopo.
2.	01 Oketopa 2020	01 Aperila 2021	5 masina mai ia Iulai 2020	Mae'a a'oa'oga ma resitala talu mai Aukuso 2020. Fa'aauau galuega fa'amanatu se ta o'o ta Mati 2021. Amata fa'atino ia Aperila 2021 faasalaga mo tagata e le o usitaia le tulafono. E le toe talia se taimi fa'aopopo.
3.	01 Ianuari 2021	01 Iulai 2021	5 masina mai ia Iulai 2020	Fa'atino a'oa'oga mai ia Novema 2020. Fa'aauau galuega fa'amanatu se ia o'o ia Iuni 2021. Amata fa'atino ta Iulai 2021 faasalaga mo tagata e le o usitaia le tulafono. E le toe talia se taimi fa'aopopo.
4.	01 Aperila 2021	01 Oketopa 2021	5 masina mai ia Iulai 2020	Fa'atino a'oa'oga mai ia Fepuari 2021. Fa'aauau galuega fa'amanatu se ta o'o ia Setema 2021. Amata fa'atino ia Oketopa 2021 faasalaga mo tagata e le o usitaia le tulafono. E le toe talia se taimi fa'aopopo.
5.	01 Iulai 2021	01 Ianuari 2022	5 masina mai ia Iulai 2020	Fa'atino a'oa'oga mai ia Me 2021. Fa'aauau galuega fa'amanatu se ia o'o ia Tesema 2021. Amata fa'atino ia Ianuari 2022 faasalaga mo tagata e le o usitaia le tulafono. E le toe talia se taimi fa'aopopo.

2. Mo i latou o le Vaega 1 ua mae'a ona talia a latou talosaga ta'ito'atasi mo taimi fa'aopopo, fa'amolemole silasila i le taimi fetu'unai ua tu'uina atu i luga, ua ave nei ma taimi aloa'ia fa'aopopo mo tagata faipisinisi urna.
3. Fa'amolemole, o le a le toe taliaina se talosaga mo taimi fa'aopopo mo so'o se isi o Vaega ta'itasi ua fa'apea ona tu'uina iai lau pisinisi e le Komesina o Lafoga. E taua Lou faitau manino i aiaiga ua tu'uina atu i le vaega mulimuli o le siata ua tu'uina atu i luga. Fa'amolemole, resitala nei loa, ae amatalia mulimuli le TIMS.
4. Matou te taliaina ma le fiafia tele so'o se tagata faipisinisi ua sauni e resitala mai mo le fa'atinoina o le TIMS, ae le'i o'o i lou taimi amata. E te le tau fa'atali mo le taimi e tu'uina atu ai e le Matagaluega lou valaaulia e te resitala ma amataina ai le tausisia o le TIMS, ae e telè le avanoa e te afio mai lava oe, ma o le a tu'uina atu fo'i le auaunaga fesoasoani ma le lagolago a le Matagaluega pe a mo'omia.

5. lo'o iai masini "Point of Sale" (POS) fa'apea polokalame (E-SDC) e fa'amauiina fa'amatalaga o tupe maua ua mae'a ona pasia ma fa'alauiloaina i luga o le upegatafa'ilagi a le Matagaluega (revenue.gov.ws). O pisinisi urna e le o fa'aaogaina se masini fa'aeletoroni mo fefa'ataua'iga, ua fautuaina le aga'i i luga o upegatafa'ilagi a le Matagaluega mo le filifiliaina o se polokalame e fetauilelei mo lau pisinisi.
6. Mo i latou o lo o fa'aaogaina masini e fa'amauiina fa'amatalaga o tupe maua ae le'i pasia mo le TIMS fa'amolemole, vave feso'ota'i ma talanoa i lea kamupani i aiaiga e faatino ina ia mafai ai ona pasia lea polokalame mo le TIMS. Ole vaega muamua e faatino ina ia pasia ai lana polokalame, aga'i i le upegatafa'ilagi a le Matagaluega mo fa'agasologa ole fa'atinoina o tulaga ina ia agava'a ma pasia ai le Point of Sale.
7. Mai le aso o lenei fa'asilasilaga e amata fa'amamaluina ai e le Komesina le tagata faipisinisi ta'ito'atasi (sole trader), le pa'aga aloai'a (authorized partner) po'o le Pule Sili, Pule Fa'atonu, Pule Vaaia Tupe a le kamupani, e avea ma tagata aloa'ia (authorized person) o le pisinisi e feso'ota'i ma le Matagaluega i taimi urna mo tapenaga, aoaoga, resitala ma isi mea, mo le TIMS. E le toe taliaina le tu'uina mai o se sooupu o lafoga, tausitusi, faufautua po'o se tagata o lo'o sooupu e faatauina atu masini POS, e avea ma tagata aloai'a mo le pisinisi aua feso'ota'iga mo le TIMS. Ua faia lenei tulaga ina ia faigofie i le Matagaluega ona tuu sa'o atu le fa'amatalaga manino ma le sa'o fa'apea aoaoga mo le TIMS i le tagata tonu faipisinisi, ma o le a taugofie fo'i lea mo le tagata faipisinisi.
8. Mo le mamalu o le au faipisinisi ua mae'a ona resitala, faatino ma tausisia vaega ole TIMS aemaise le tu'uina atu o risiti fa'aeletoroni mo tupe maua, e patipatia ma talisapaia ma le agaga fiafia e le Matagaluega la outou lagolagosua ma le loto toa e tausisia aiaiga o lenei tulafono fou e ui i le tele o lu'itau o lenei vaitaimi. E talosagaina pea la outou lagolagosua ina ia fa'aaauu pea le fa'atinoina o le TIMS ma o le a tu'uina atu pea le tau'au fesoasoani ma le fa'amuamua a le Matagaluega i taimi e mo'omia ai.
9. Ua tapenaina fo'i e le Matagaluega se lisi o "Fesili ina Tali" e uiga i le TIMS ma nisi vaega feso'ota'i, e mafai ona maua i luga ole upegatafa'ilagi a le Matagaluega <https://support.tims.revenue.gov.ws>

Mo nisi fa'amatalaga, fa'afeso'ota'i mai le Vaega Lagolago a le TIMS i le imeli tims@revenue.gov.ws

Faafetai lava.



Matafeo Avalisa Viali- Fautua'alii

OFISA SILI O PULEGA

(01 Setema 2020)