



PUBLIC NOTICE

NOTICE TO ALL TAXPAYERS ON TAX INVOICE MONITORING SYSTEM (TIMS)

In support of Government's mandate in assisting the development of small sized businesses, Cabinet has now approved that TIMS will not apply to businesses with an annual turnover of less than **SAT\$200, 000 tala**.

There will be a new category of selected taxpayers below the SAT\$200, 000 threshold that will be monitored by the Ministry under a probationary period. This is to determine whether they will meet the threshold in the near future. Businesses determined by the Ministry to meet the threshold will be announced and shall be required to register for TIMS.

All taxpayers who were previously selected to register and comply with TIMS, and have been confirmed to exceed the SAT\$200,000 threshold, but have yet to complete registration are herein urged to ensure to fully comply with conditions and requirements by 1st July 2022 to fully comply. The Ministry will announce the full list of taxpayers required to comply with TIMS within the next week with registration details.

For all taxpayers who meet and exceed this set threshold and have already registered for TIMS, are required to fully comply by utilising TIMS in all their transactions, pursuant to all conditions.

Furthermore, those taxpayers who wish to voluntarily register are encouraged to contact our Ministry.

For more information, please do not hesitate to contact the Tax Invoice Monitoring System Support Team at Level 4 of the Development Bank of Samoa (DBS) Building contact number 20411 or email: tims@revenue.gov.ws

Thank you.

MINISTRY OF CUSTOMS & REVENUE

