

Tau pe a lē Usitaia

O se totoji lafoga e solia le tulafono fa'atonutonu e molia i se fa'asalaga;

- a) Sala tupe e le sili atu
 - 50 iunite o faasalaga tupe pe a fai o le tupe maua ile tausaga a le pisinisi e sili atu \$200,000 ae ititi ifo i le \$500,000; poo le
 - 70 iunite o faasalaga tupe pe a fai o le tupe maua faaletausaga e sili atu ma le \$500,000 ae ititi ifo ma le \$1,00,000; poo le
 - 100 iunite o faasalaga tupe pe a fai e sili atu ma le \$1,000,000 le tupe maua a le pisinisi a le tagata tuuina atu oloa, po'o;
- e) fa'afalepuipei e le sili atu ma le 24 masina; poo le
- i) salatupe ma le fa'asalaga fa'afalepuipei.

Metotia mo le Mata'ituina o
Lafoga
Auaumaga o vaega Tau Lafoga
DBS Building Level 4 & 5,
Savalalo



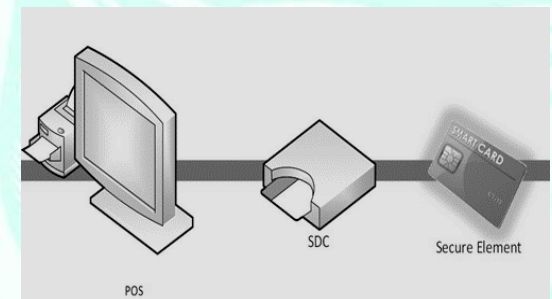
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Metotia mo le Mata'ituina o Lafoga

MASINI ELETERONI MO LE MATA'ITUINA O TUPE (Electronic Fiscal Device)



Vaega ole Masini Eleteroni

O le **Masini Eleteroni (Electronic Fiscal Device)** o se metotia e aofia ai le Sales Data Controller (SDC) ma se Point of Sale (POS) e tasi pe sili atu e fa'apipii fa'atasi, e -

1. mauaina, fa'amaumau, auilili ma teuina fa'amaumauga fa'aletupe;
2. fa'aliliu fa'amaumauga fa'aletupe i pepa fa'amaonia fa'akomepiuta poo fiscal invoices;
3. e tatau ona iai se masini mo le malu puipuia o fa'amaumauga ma tuuina atu fa'amaumauga ile Ofisa o Lafoga.
4. fausiaina pepa fa'amaonia faakomepiuta ma tuuina atu ile fai fa'atau

O vaega e aofia ai le;

1 "Point of Sale" (POS), o lona uiga o se masini e fa'amauina ai fa'amaumauga o fa'atau poo se polokalame fa'akomepiuta o se masini fa'aeletoni poo se polokalame fa'atino fa'akomepiuta e:

1. fa'aogaina e se pisinisi mo le puleaina ma le fa'avasegaina o vaega o fa'atau ma le puleaina o oloa; ma
2. o se vaega ole Masini Eleteroni (EFD) a le pisinisi –
 - i. o lo'o tuuina i totonu e le kesia fa'amaumauga fefa'atauaiga mo fa'atau ua faia e le pisinisi; ma
 - ii. mafai ona tuuina atu se pepa o fa'amaumauga poo se risiti (fiscal invoice) mo le fefa'atauaiga;

2 "Sales Data Controller" (SDC), o lona uiga o se masini e puleaina fa'amaumauga tau tupe maua ma o se vaega o le EFD e—

1. mauaina fa'amaumauga o fefa'atauaiga mai le vaega ole EFD ua ta'ua ole POS;
2. iloiloina ma fa'aliliu fa'amaumauga o fefa'atauaiga i fa'amaumauga fa'aletupe;
3. fa'atulaga fa'amaumauga fa'aletupe e fai ma pepa o lafoga o oloa fa'aletupe, faia se saina fa'akomepiuta mo le EFD ma fa'amaumau le saina fa'akomepiuta i luga ole pepa o lafoga o oloa fa'aletupe;
4. lafoina le pepa o lafoga o oloa fa'aletupe i le POS;
5. teuina fa'amaumauga o fefa'atauaiga ma fa'amaumauga fa'aletupe i se auala e le mafai ona suia ma e malupuipua;
6. lafoina le fa'amaumauga fa'aletupe i polokalame fa'akomepiuta a le Ofisa o Lafoga;

"Virtual SDC" (V-SDC) o se polokame fa'aletekonolosi o loo fesoota'i ma le polokame fa'akomepiuta a le Ofisa o Lafoga.

"External SDC" (E-SDC) o lona uiga o se masini e ese mai le EFD o loo fa'aogaina e le tagata totogi lafoga

3 "Elemene Malupuipua" – o lona uiga o se polokame faakomepiuta ma masini fa'akomepiuta e fa'aogaina e le EFD ma le Ofisa o Lafoga ina ia puipuia mai le fa'aleagaina ma le fa'aogaga le fa'atagaina o fa'amaumauga fa'aletupe;

Masini Eleteroni (EFD)

1. Masini mo fefa'atauaiga (POS), masini resitala fa'atau (cash register) poo se polokalame (software) mole fausiaina o pepa fa'amaonia (fiscal receipt) o fa'atau.
2. Polokalame, masini poo se auunaga iluga o upega tafailagi e puleaina le tuuina atu o pepa fa'amaonia (fiscal receipt), fausia saina fa'atekonolosi (digital signature) ma tuuina atu i masini faaletekonolosi (server) a le Ofisa o Lafoga.
3. Fa'aailoga fa'alekomepiuta mo le saina o risiti (Digital certificate for signing receipt)

ELECTRONIC FISCAL DEVICE



O le ata o l luga e fa'ailoa atu ai le sootaga o vaega taitasi o le Masini Eleteroni e fetau i le pisinisi a le totogi lafoga ma lana paketi.

"Saina Fa'akomepiuta" o lona uiga o se faailoga fa'alekomepiuta faalilolilo e—

1. fausia mai i se SDC e faaoga ai se ki fa'alilolilo;
2. fa'amaumauina i luga o se pepa o lafoga o oloa fa'aletupe e le SDC;
3. fa'amaonia ai se tagata totogi lafoga; ma
4. fa'amaonia ai le moni o le SDC pe a lafo ai se fa'amaumauga fa'alekomepiuta ile polokame fa'alekomepiuta a le IRS;

"Fa'aailolo Fa'akomepiuta" o lona uiga o se fa'aailoga fa'akomepiuta faalilolilo e—

1. fa'amaonia ai le moni o le SDC pe a fesootai mapolokame fa'alekomepiuta a le IRS;
2. e aofia ai ki fa'apitoa lautele ma fa'alilolilo mole fausiaina ma le fa'amaoniga o saina fa'akomepiuta o le EFD

O ai e fa'aogaina le EFD?

O totogi Lafoga uma o le a fa'ailoa e le Komesina o le ofisa o Lafoga I totonu o se fa'alauloa i luga ole upega tafailagi a le Matagaluega.

Tau fa'atatau o le Usitai'a

O mafai na e mauaina imeli iluga o sau telefoni fa'aneionapo (smartphone)?



•**loe**, e mafai ona tuuina atu e le Ofisa o Lafoga ia te oe feau tusitusia e fa'atatau I le metotia fou ma tuuina atu se polokalame (app) e aunoa ma se totogi ma amata ona e fa'aogaina mo fefa'atauaiga ma tuuina pepa o fa'amaumauga (fiscal invoice)

•**Leai**, e fia se tau o se telefoni taugofie fa'aneionapo (smartphone) o lo'o ia nei?

E mafai na e imeli, viber poo le whatsapp foi ia pepa fa'amaonia (fiscal invoices) i au tagata fa'atau, ae afai e te mana'o e lolomi le pepa fa'amaonia ona saili lea o se masini lolomi pepa (printer)

