

SAMOA

Arrangement of Provisions

1. Short title and commencement
2. Section 29A inserted

2020, No. 3

AN ACT to amend the Tax Administration Act 2012 (principal Act). *[28th January 2020]*

BE IT ENACTED by the Legislative Assembly of Samoa in Parliament assembled as follows:

1. Short title and commencement:

This Act may be cited as the Tax Administration (Electronic System) Amendment Act 2020 and commences on the date of assent by the Head of State.

2 *Tax Administration (Electronic System) 2020, No.3*
Amendment

2. **Section 29A inserted:**

After section 101 of the principal Act, insert:

“29A. Electronic System:

- (1) The IRS may implement electronic systems to obtain and monitor accurate records relating to the imposition of a tax.
- (2) The Head of State may, on the advice of Cabinet make regulations under section 101 prescribing matters that are required for the implementation of electronic systems established under subsection (1), including the following:
 - (a) terms or conditions issued by the IRS;
 - (b) procedures and guidelines for the collection and verification of data and accrediting of electronic system;
 - (c) offences and penalties for failure to comply with any term or condition issued by the IRS or any requirement relating to the electronic systems.”.

The Tax Administration (Electronic System) Amendment Act 2020 is administered by the Ministry of Customs and Revenue.

**Printed by the Clerk of the Legislative Assembly,
by authority of the Legislative Assembly.**