

**TAX ADMINISTRATION (ELECTRONIC SYSTEM)
AMENDMENT BILL 2019**

SAMOA

Explanatory Memorandum

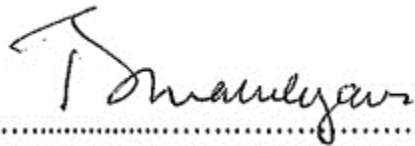
1.0 Object and reasons:

- 1.1 The Bill seeks to amend the Tax Administration Act 2012.
- 1.2 The objects of the Bill are:
- (a) to provide for a power of the Commissioner of Inland Revenue (Commissioner) to implement electronic systems to obtain and monitor accurate records relating to the imposition of a tax; and
 - (b) to authorise the making of regulations, to implement the purpose of electronic systems implement under paragraph (a) and to provide powers to verify data and accredit electronic systems by the Commissioner.

Clauses:

- Clause 1:** - provides for the short title and commencement.
- Clause 2:** - inserts a new section 29A to provide for the power to implement electronic systems for the purpose of monitoring accurate records relating to imposition of tax and to authorise the making of regulations to provide for

matters relating to the implementation of electronic systems and to provide for the various powers of the Commissioner to verify data and accredit electronic systems.



.....
(Hon TUILAEPA Auelua Fatialofa Lupesoliai Lolofietele
Neioti Aiono Galumalemana Dr. Sailele Malielegaoi)
ACTING MINISTER OF CUSTOMS AND REVENUE

**TAX ADMINISTRATION (ELECTRONIC SYSTEM)
AMENDMENT BILL 2019**

SAMOA

Arrangement of Provisions

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

2019, No.

A BILL INTITULED

AN ACT to amend the Tax Administration Act 2012 (principal Act).

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 2019 and commences on the date of assent by the Head of State.

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.”.
