

## WESTERN SAMOA

### GOODS AND SERVICES TAX (PARTIAL REMISSION)

#### Arrangement of Provisions

##### Title

1. Short Title
2. Interpretation
3. Remission of certain tax
4. Registration

1992/1993, No 12

AN ACT to ameliorate the effect of the Goods and Services Amendment Act 1991 by providing transitional remissions and exemptions, and to provide for matters incidental thereto.

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

1. **Short Title and Commencement** - (1) This Act may be cited as the Goods and Services Tax (Partial Remission) Act 1992/1993.

2. **Interpretation** - Words and expressions used in this Act shall have the meaning ascribed to them in the Goods and Services Tax Act 1986.

3. **Remission of certain tax** - (1) This section applies to, and only to, fees payable in respect of the provision of any tangible thing or service provided by any person to whom section 3 of the Goods and Services Amendment Act 1991 refers.

(2) Goods and Services Tax payable by providers and consumers in respect of fees to

which this section applies and which :-

(a) is due in respect of any fee received by a provider on or before the 31st day of July 1991; or

(b) is due in respect of any fee received by a provider after the 31st day of July 1991 where an account for that fee had been rendered to the consumer in the normal course of business on or before the 11th day of July 1991,

is hereby remitted and liability for payment of the same is extinguished.

(3) For the purposes of this section an account is deemed to have been rendered on the day upon which it is posted or delivered (whichever day is the earlier) to the person by whom it is payable, or to the agent of that person.

(4) Notwithstanding the provisions of section 8 of the Goods and Services Tax 1986, where a provider receives or has received from a consumer any tax which is remitted by this section, the provider shall on or before the 31st day of December 1991 (or, if the payment is received after the 31st day of December 1991, then within one month after the date of its receipt) refund the tax to the consumer, or if that is not possible or practicable, pay it to the Commissioner, who shall receive it as if liability for the payment of the same had not been extinguished.

(5) Where any tax is paid to the Commissioner pursuant to subsection (4) of this section as a result of any mistake the Commissioner may refund that tax to the provider, or, as the case may be, pay the same to the consumer.

(6) Any tax to which subsection (4) of this section applies and which is not refunded or paid within the time provided in that subsection shall constitute a debt due to the consumer, or, as the case may be, to the Commissioner.

(7) Any person to whom subsection (4) of this section applies, who fails to comply with that subsection commits an offence and upon conviction is liable to a fine not exceeding one

thousand tala or to imprisonment for a term not exceeding one year, or to both.

4. **Registration** - A person who was not a provider before the 1st day of July 1991 and who became a provider by virtue of the Goods and Services Tax Amendment Act 1991 and who registered as a provider on or before the 31st day of July 1991 shall be deemed not to have committed any offence under paragraph (b) of subsection (2) of section 27 of the Goods and Services Tax Act 1986 by reason only of the fact that he was a provider at any time on or before 31st day of July 1991.

## SAMOA I SISIFO

### LAFOGA O OLOA MA GALUEGA FAATINO (FAAMAGALOINA O SE VAEGA)

Faatulagaina o Aiaiga

Igoa

1. Igoa Puupuu
2. Faamatalaina o uiga o Upu
3. Faamagaloina o nisi lafoga
4. Faamauina

1992/1993, Nu 12

O SE TULAFONO ina ia faaleleia ai le malosiaga o le Tulafono o Teuteuga o le Tulafono o Lafoga o Oloa ma Galuega Faatino 1991 i le tuuina i ai o se vaitaimi e faamagaloina ma tuusaunoina ai, ma aiaia ai mo nisi mataupu e ono aliai mai e faasino i ai.

UA FAIA e le Fono Aoaofa o Samoa i Sisifo i totonu o le Palemene ua potopoto e faapea:-

1. Igoa Puupuu - (1) E mafai ona taua leni Tulafono o le Tulafono o Lafoga o Oloa ma Galuega Faatino (Faamagaloina o se Vaega) 1992/1993.
2. Faamatalaina o uiga o Upu - O Upu ma faaupuga o lo o faaaoga i totonu o leni Tulafono o le a tatau ona faauigaina e pei ona tuuina i ai i ia upu i totonu o le Tulafono o Lafoga o Oloa ma Galuega Faatino 1986.
3. Faamagaloina o nisi lafoga - (1) O leni fuaiupu e faaaoga i, ma i na o, totogi fuapauina e totogiina e tusa ai ma le aiaiga o so o se mea faitino po o se galuega na tuuina atu e so o se tagata o ia lea o lo o faasinomia i ai le fuaiupu 3 o le Tulafono o Teuteuga o le Tulafono o Oloa ma Galuega Faatino 1991.

(2) O lafoga o Oloa ma Galuega Faatino e totogiina e i latou e tuuina atu ma tagata o lo

o faaaogaina e tusa ai ma totogi fuapauina e pei ona faasinomia i ai lenei fuaiupu ma e faapea:-

(a) ua tatau ona totogiina e tusa ai ma so o se totogi fuapauina ua mauaina e le na ia tuuina atu Oloa ma Galuega Faatino i le aso po o a o le i oo atu i le aso 31 o Iulai 1991; poo

(b) ua tatau ona totogiina e tusa ai ma so o se totogi fuapauina ua mauaina e le na ia tuuina atu Oloa ma Galuega Faatino ina ua tuanai le aso 31 o Iulai 1991, ua faamagaloina nei ma o noataga mo le totogiina o ia lafoga ua faaumaina nei.

(3) Mo faamoemoega o lenei fuaiupu o se faamatalaga tau tupe o le a avea e faapea ua uma ona tuuina atu i le aso e pei ona sa lafoina ai i le meli po o auina atu (po o le a lava le aso na uluai faia ai) i le tagata o ia lea e na te totogiina p o o i le sooupu a lena tagata.

(4) E ese mai ai na i lo aiaiga o le fuaiupu 8 o le Tulafono o Lafoga o Oloa ma Galuega Faatino 1986, a fai o se tagata na tuuina atu oloa ma galuega faatino ua ia mauaina po o sa ia mauaina mai i se tagata o ia lea na faaaogaina so o se lafoga e pei ona ua faamagaloina e lenei fuaiupu, e tatau i le na tuuina atu oloa ma galuega faatino i po o a o le i oo atu i le aso 31 o Tesema 1991 (po o, pe a fai na mauaina le totogi ina ua tuanai le aso 31 o Tesema 1991, e tatau ona totogiina i totonu o le masina e tasi ina ua tuanai le aso na mauaina ai sea totogi) ona toe faafoi atu i le na faaaogaina le lafoga, po o a fai e le mafai ona faia po o e faigata ona faatinoina, e tatau loa ona totogiina atu i le Komesina o Lafoga, o ia lea o le a ia taliaina lena lafoga e avea ai o se noataga mo le totogiina o sea lafoga e le i faamagaloina.

(5) A fai o so o se lafoga ua totogiina atu i le Komesina e tusa ai ma le faafuaiupu (4) o lenei fuaiupu e avea ai o se taunuuga o se mea ua sese e mafai e le Komesina ona toe totogiina atu lena lafoga i le na tuuina atu oloa ma galuega faatino, po o, o le a lava le tulaga o le a oo i ai, ona totogiina atu i le tagata o ia lea na faaaogaina ia oloa ma galuega faatino.

(6) So o se lafoga e pei ona faasinomia i ai le faafuaiupu (4) o lenei fuaiupu ma e le i toe

faafoiina po o le totoigiina i totonu o le taimi e pei ona aiaia i lena faafuaiupu o le a tatau ona avea o se aitalafu ua tatau ona totoigiina atu i le tagata na faaogaina ia oloa ma galuega faatino, po o, i se tulaga e ono i ai, i le Komesina o Lafoga.

(7) So o se tagata o ia lea o lo o faasinomia i ai le faafuaiupu (4) o lena fuaiupu, ua ia le tausisia e usitaia i lena faafuaiupu ua ia faia se soligatulafono ma i luga o se moliaga i se faasalaga e le sili atu i le tasi afe tala po o i le nofosala i le falepuipui mo se vaitaimi e le sili atu i le tasi le tausaga, po o i nei faasalaga uma e lua.

4. Faamauina - O se tagata o ia lea e le o se tagata na tuuina atu ni oloa po o ni galuega faatino a o le i o o atu i le aso 1 o Iulai 1991 ma o ia lea sa faamauina e avea ai o se tagata e na te tuuina atu ni oloa ma ni galuega faatino e tusa ai ma le Tulafono o Teuteuga o le Tulafono o Lafoga o Oloa ma Galuega Faatino 1991 ma o ia lea sa faamauina e avea ai o se tagata e tuuina atu ni oloa ma galuega faatino i po o a o le i oo atu i le aso 31 o Iulai 1991 o le a le tatau ona avea e faapea ua ia faia se soligatulafono e tusa ai ma le parakalafa (b) o le faafuaiupu (2) o le fuaiupu 27 o le Tulafono o Lafoga o Oloa ma Galuega Faatino 1986 i luga o le na o se talitonuga e faapea sa avea o ia ma se tagata na tuuina atu ni oloa ma ni galuega faatino i so o se taimi i le aso po o a o le i oo atu i le aso 31 o Iulai 1991.