

**Jurisdiction's name:**

**SAMOA**

### **Information on Tax Identification Numbers**

#### **Section I – TIN Description**

Please provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities).

In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT , etc.).

In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.

Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.

Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.

*TINs are governed by sections 12 – 14 of the Tax Administration Act 2012. Refer to below link for the relevant legislation.*

*There are two instances when a TIN is issued:*

- 1. The most common one is when a person engages in a business or economic activity and is required to obtain a business license. The TIN is issued upon approval of the business license application.*
- 2. Second instance is when a person does not engage in business or economic activity but they employ people to run their organization.*

*A TIN is issued to:*

- An individual with a sole trading business*
- Individual partners of a partnership*
- The partnership entity*
- A company*
- Trust including a charitable trust*
- An NPO (non-profit organization)*
- A statutory body*

*The TIN issued to a person is used to register, file, pay or refund: income tax; VAGST (or VAT); PAYE or salary and wage if this person employs people. Similarly, if they wish to pay for provisional tax and withholding tax, the same TIN is used.*

*Relevant Provisions of the Tax Administration Act 2012 (section 2, 12, 13 and 14) on TIN can be found at this link:*

<https://www.revenue.gov.ws/wp-content/uploads/2020/10/Tax-Administration-Act-2012.pdf>

**Automatic issuance of TINs to all residents for tax purposes:**

**Individual: no**

If no, instances where individuals are not being automatically issued a TIN are:

*Only those individuals that are engaged in a business/economic activity and have obtained a business licence will be issued a TIN. It is not automatically issued to any or all tax residents.*

**Entities (as defined by the CRS): no**

If no, instances where Entities are not being automatically issued a TIN are:

*Similarly, to individuals, any entity must have a business licence before being issued a TIN, but not automatically.*

**Section II – TIN Structure**

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

*There is currently no specific or unique structure for the digits allocated for each TIN.*

*Issuance of TIN started from the number 70004, there is also no specific reason for why it started from this number.*

*The next new TIN issued to a newly registered business or the next person that requires a TIN depends on the last number (TIN) allocated. For e.g. If by today the TINs issued has come up to the number 11001, the next person who will register for a TIN will receive the TIN number of 11002.*

**Section III – Where to find TINs?**

Please list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

*TIN numbers are found on all Business License Certificate's and also on invoices and receipts of the business. Further, all notices sent from the Ministry to businesses have this TIN number on it.*

**Section IV – TIN information on the domestic website**

*There is no information on TIN on our Ministry's website*

**Section V – Contact point for further information**

Please provide the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

Fonoti Talaitupu Taefu-Lia (Ms.)  
Chief Executive Officer • Competent Authority  
Ministry of Customs and Revenue  
SAMOA

Avila Ah Leong (Ms.)  
ACEO – Legal and Technical Division • Head of EOI Unit  
Authorised Competent Authority  
Ministry of Customs and Revenue  
SAMOA