



Revenue Mobilization Talanoa for PACER Plus Parties & Signatories

Samoa

Date: 25-28 February 2025





Priority list of assistance needed:

ICT System and Data

- Need to upgrade in system and modernize
- Data cleansing for compliance and audit purposes
- Lack of information and authenticated data from third parties– requiring Exchange of Information MOU
- Reports on revenue performance from trusted system
- AW- further assistance on our initial plan - still incomplete (implement cargo movement order) so that we can able to amend the SAD before we actually make payment. Currently we accept payment first even when the cargo "Hold for Examination" and if we uncover surpluses or shortages, the AW cannot amend that SAD and in the case of surpluses, we issue debit notes which means that the data is not actually capture the quantity of that good being imported; Also, to improve our concession code e.g. for Churches, Linking to Post Office.



- Tax Reform - this is needed as quickly as possible. To assist us on how to convert ad valorem rate to specific rate with value based on CIF its 100 days activities; We will try on our own to see if we can calculate the specific rate but if cannot, then we need Expert assistance.
- Technical assistance;
 - to assist KTD with VAT Administration including the development of Standard Operating Procedures (SoPs) for taxing remote services, in anticipation of the VAT Amendment Bill being presented in Parliament by the end of March this year.
 - to assist with the Special Economic Zone, particularly in relation to the Income Tax Act 2023.
 - to assist in enforcing tax laws, particularly for prosecution cases, as well as on going assistance in this area.
 - PFTAC to restructure our organization in terms of growing tax disputes. (this can be a financial assistance also in terms of resources and tools.



Financial assistance;

- However, as RMS and Asycuda World are fundamentally different systems, they can not currently communicate with each other, therefore one of the key areas for assistance will be financing the development of an interface between RMS and Customs.

- Training on PCA and Risk Management to complement AW

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