

Jurisdiction's name: SAMOA

Last update: 05.09.2017

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 [Income Tax Act 2012](#). For ease of reference the relevant sections are found below after this narrative.

A business dealing with the Ministry for Revenue requires a TIN. This is to be obtained when applying for a business license. A company, trust, estate and partnership require their own TIN.

An individual requires a personal TIN number if they are a sole trader or a partner in a partnership. ([IR45 Policy Document – Starting a business: Information for new businesses](#))

The TIN that has been issued to a taxpayer is the same number that is used for the purposes of VAGST (Value Added Goods and Services Tax) or GST where such taxpayer is found to be liable to register for GST under section 9 of the [VAGST Act 2015](#).

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[Relevant Provisions of the Income Tax Act 2012 on TIN]

2. Definition –“tax payer identification number” or “TIN” means a taxpayer identification number issued under section 12;

12. Issue of TIN –

(1) The Commissioner may, for the purposes of identification and cross-checking, require a taxpayer to apply for a taxpayer identification number.

(2) An application for a TIN must be:

(a) in the approved form; and

(b) accompanied by documentary evidence of the person's identity as prescribed; and

(c) lodged in the prescribed manner.

(3) If the Commissioner is satisfied that an applicant under subsection (2) is a taxpayer and that their identity has

been established, the Commissioner must issue a TIN to the applicant by written notice.

- (4) The Commissioner must refuse an application under this section:
 - (a) if the Commissioner is not satisfied as to the applicant's true identity; or
 - (b) if the applicant has already been issued with a TIN that is still in force; or
 - (c) for any other reason the Commissioner deems fit.
- (5) The Commissioner must serve the applicant with written notice of the decision to refuse an application under this section within 14 days after making the decision.
- (6) The Commissioner may, without an application being made, issue a TIN to any person liable for tax.

✚ 13. Cancellation of TIN-(1) A person who has ceased to be a taxpayer must apply to the Commissioner, in the approved form, for cancellation of the person's TIN within seven (7) days after the date on which the person ceased to be a taxpayer.

- (2) The Commissioner must, by notice in writing, cancel a TIN of a person:
 - (a) if satisfied that the person is no longer a taxpayer; or
 - (b) if satisfied that a TIN has been issued to the person under an identity that is not the person's true identity; or
 - (c) if satisfied that the person had been previously issued with a TIN that is still in force; or
 - (d) for any other reason the Commissioner deems fit.
- (3) The Commissioner may, at any time, by notice in writing, cancel the TIN issued to a person and issue the person with a new TIN.
- (4) The Commissioner must re-issue a TIN cancelled under this section if the taxpayer had not discharged all the taxpayer's tax liabilities at the time that the TIN was cancelled.

✚ 14. Quotation of TIN - The Commissioner may require a taxpayer to state his or her TIN in any tax return, notice, or other document filed, lodged, or used for the purposes of a tax law.

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 individual 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 purpose 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 depends on the last number (TIN) allocated to a different business. For e.g. If by today the TINs issued has come up to the number 11001, the next business to be registered will receive the next 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.

Similar to contacts in Section IV on Information on Residency for tax purposes