

NATIONAL REVENUE BOARD ACT 1990

WESTERN SAMOA

Arrangement of Provisions

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1990 No 24

AN ACT to provide for the establishment and operation of a National Revenue Board.

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

PART I

PRELIMINARY

1. **Short Title and Commencement** - (1) This Act may be cited as the National Revenue Board Act 1990.

(2) This Act shall come into force on such date as shall be specified by the Head of State by Order.

2. **Interpretation** - In this Act unless the context otherwise requires -

"Board" means the National Revenue Board established under section 3 of this Act:

"Chairman" means the Chairman of the Board:

"Discretion" includes an authority to approve or to grant approval:

"Member" means a member of the Board and includes the Chairman:

"Minister" means the Minister of Finance:

"Prescribed" means prescribed by regulations under this Act:

"Revenue Acts" means the Acts specified in the Schedule and includes any amendments made to such Acts from time to time:

"Revenue department" means a department administered either by the Commissioner of Inland Revenue or the Comptroller of Customs:

"Secretary" means the person appointed pursuant to subsection (1) of section 5 of this Act:

"Treasury" means the department established under the Public Money Act 1964 and as administered by the Financial Secretary:

PART II

NATIONAL REVENUE BOARD

3. **Establishment of the Board** - (1) There is established for the purposes of this Act a National Revenue Board.

(2) The Board shall consist of -

- (a) The Financial Secretary who shall be Chairman;
- (b) The Attorney General;
- (c) The Commissioner of Inland Revenue;
- (d) The Comptroller of Customs.

(3) In the absence from any meeting of any member of the Board, that member may authorize the Deputy Head of his Department, or Office of State, to attend the meeting in his stead. Any person attending any meeting under this subsection shall be deemed for all purposes to be a member of the Board.

4. **The Financial Secretary** - The Financial Secretary appointed to administer the Public Money Act 1964 shall, subject to the control of the Minister, be charged with the administration of this Act.

5. **Secretary for the Board** - (1) A senior Treasury officer shall be appointed by the Financial Secretary, with the consent of the Minister, to be Secretary for the Board.

(2) The Secretary shall be responsible for monitoring the execution of the policy of the Board and for the control and management of its day-to-day business but the Board may delegate to the Secretary or to any member such of its functions and powers as it thinks fit.

6. Meetings of the Board - (1) The Board shall meet as often as necessary for the discharge of its functions under this Act.

(2) Everything authorized or required to be done by the Board shall be decided by a simple majority of the members present and voting.

(3) At any meeting of the Board -

(a) Three members shall form a quorum;

(b) Each member shall have one vote on the matter in question and, in the event of an equality of votes, the Chairman of the meeting shall have a casting vote; and

(c) If the Chairman, or in his absence the authorised deputy of the Chairman, is for any reason absent from a meeting, the members present shall elect one of their number to be Chairman for that meeting.

(4) Subject to the other provisions of this section, the Board shall regulate its meetings and proceedings in such manner as it thinks fit.

7. Functions of the Board - (1) The Board shall -

(a) Advise the Minister on all matters pertaining to revenue policy and the legislative or other measures to be taken for the implementation of that policy in Western Samoa;

(b) Conduct regular reviews of legislation and proposed legislation relevant to the revenues of Western Samoa and make recommendations to the Minister on any legislative requirements arising from such reviews;

(c) Coordinate activities between the Revenue departments and Treasury;

(d) Be responsible for the overall monitoring of all revenues taxes

duties or imposts imposed by the Revenue Acts;

- (e) Provide such available information as may be required by the Minister or the Financial Secretary for the purposes of preparation and review of annual or periodical revenue budgetary projections;
- (f) Recommend any such measures as may be necessary to be adopted by the Revenue Departments, Treasury or the Government to improve the effectiveness of the Revenue departments or Treasury and to maximize overall revenue collection in Western Samoa;
- (g) Determine the steps to be taken by the Revenue Departments, Treasury or Government, to counteract tax evasion fraud and other forms of fiscal evasion;

(2) In the discharge of its functions under this Act, the Board shall act in accordance with such directions as to policy as the Minister may give to it in writing.

8. Powers of the Board - (1) In the discharge of its functions under this Act, the Board may -

- (a) Delegate any of its powers to the Secretary or to any of its members;
- (b) Give directions of a general character as it thinks fit to the Secretary, Financial Secretary, Commissioner of Inland Revenue or the Comptroller of Customs for due performance of the functions under this or any Revenue Act including for the expeditious handling of any matter involving fraud or other form of fiscal evasion;
- (c) Order any officer or other employee of any Revenue Department or Treasury to furnish any information or produce any document in his custody or control that the Board may require;
- (d) Order any person to appear before it; and
- (e) Notwithstanding any other enactment, use any information or

document acquired by it in connection with any tax duty or impost imposed by the Revenue Acts for any purpose connected with any other tax or duty imposed by those Acts;

(2) Where the Board has reasonable grounds for believing that an offence has been, is being, or is likely to be, committed under any of the Revenue Acts, it may direct the Financial Secretary, the Commissioner of Inland Revenue, or the Comptroller of Customs as the case may be, to enquire into the matter, to submit a report to the Board on the facts and to make appropriate recommendations to the Board.

(3) A person to whom any direction has been given under subsections (1) or (2) of this section shall comply with the direction.

(4) A person who has been ordered to furnish any information or produce any document to the Board or to appear before the Board under the provisions of subsection (1) of this section shall, notwithstanding any other enactment, comply with the order.

(5) For the purposes of section 8 of the Income Tax Administration Act this Act shall be deemed to be an Inland Revenue Act and nothing in that section of that Act shall prevent the Commissioner, officer or employee of the Inland Revenue Department from making any information available to the Board.

PART III

GENERAL ADMINISTRATION

9. **Staffing** - (1) There shall be appointed under the Public Service Act 1977 such officers and employees within Treasury as may be required to enable the Board to discharge its functions under this Act.

(2) The persons designated pursuant to subsection (1) of this section shall be under the administrative control of the Secretary.

10. **Finance** - The costs and expenses of the Board and of administering this Act shall be met from monies appropriated under the Treasury Vote.

11. **Annual Report** - (1) The Board shall as soon as practicable after the end of each financial year furnish to the Minister a report on its administration for the year.

(2) A copy of the report shall be laid before the Legislative Assembly within 28 days after it has been furnished to the Minister if the Legislative Assembly is then in session and if not within 28 days after the commencement of the next ensuing session.

PART IV**GENERAL****12. Secrecy - (1) Every person acting under this Act -**

- (a) shall maintain and aid in maintaining the secrecy of all matters relating to this Act or to the Revenue Acts which come to his knowledge and shall not communicate any such matters to any other person, except for the purposes of carrying into effect this Act or the Revenue Acts or any other enactment imposing taxes duties or imposts payable to the Government; and
- (b) Shall, before he begins to perform any official duty under this Act, take and subscribe an oath of fidelity and secrecy to maintain secrecy in conformity with this section.

13. Offences - (1) Every person commits an offence who -

- (a) Without lawful excuse or justification, fails to comply with an order made under this Act; or
- (b) Furnishes any information or produces any document which is false or misleading in a material particular; or
- (c) Obstructs any officer in the performance of his functions under this Act; or
- (d) Wilfully contravenes the provisions of section 12 of this Act; or
- (e) Otherwise contravenes this Act or any regulations made under it.

(2) A person who commits an offence under this Act shall, on conviction, be liable to a fine not exceeding \$1,000 or to imprisonment for a term not exceeding 12 months or to both.

14. Regulations - The Head of State, acting on the advice of Cabinet may -

- (a) Make such regulations as are necessary or desirable for the purposes of this Act; and
- (b) By regulations, amend the Schedule.

15. Amendments to Revenue Acts - (1) Each of the following Acts -

- (a) The Income Tax Administration Act 1974;
- (b) The Foreign Exchange Levy Act 1977;
- (c) The Goods and Services Tax Act 1986;
- (d) The Business Licences Ordinance 1960;
- (e) The Customs Act 1977;
- (f) The Customs Tariff Act 1975;
- (g) The Excise Tax (Domestic Administration) Act;
- (h) The Liquor Act 1971;
- (i) The Petroleum Act 1984.

is amended by inserting in section 2 of each such Act in its proper alphabetical position the following definition:-

"Revenue Board" means the National Revenue Board established pursuant to the National Revenue Board Act 1990;"

(2) Subject to subsection (3) of this section wherever in any Revenue Act (excepting only this Act) or in regulations made under any such Act there is a discretion given to a Minister any such discretion shall be exercised by that Minister only after he has consulted with the Revenue Board, and the Revenue Acts and Regulations shall be construed accordingly.

(3) Subsection (2) of this section shall not apply -

- (a) to sections 8, 26, 30, 31, 32, 33, 34, 36, 38, 59, 79, 114 and 190, of the Customs Act 1977;
- (b) to section 5 of the Liquor Act 1971.

16. Act to bind Government - This Act shall bind the Government.

SCHEDULE

Section 2

The Revenue Acts

(a) Administered by the Commissioner of Inland Revenue

The Income Tax Act 1974

The Income Tax Administration Act 1974

The Income Tax Rate Act 1974

The Foreign Exchange Levy Act 1977

The Goods and Services Tax Act 1986

The Business Licences Ordinance 1960

(b) Administered by the Comptroller of Customs

The Customs Act 1977

The Customs Tariff Act 1975

The Excise Tax (Domestic Administration) Act 1984

The Excise Tax (Import Administration Act) 1984

The Excise Tax Rate Act 1984

The Liquor Act 1971

(c) Administered by the Financial Secretary

The Stamp Duty Ordinance 1932

The Petroleum Act 1984

KOMITI FAATINO O TUPE MAUA A LE ATUNUU 1990

SAMOA I SISIFO

Faatulagaina o Aiaiga

Igoa

VAEGA I FAATOMUAGA

1. Igoa Puupuu ma le Amataga
2. Faamatalaina o uiga o upu

VAEGA II KOMITI FAATINO O TUPE MAUA A LE ATUNUU

3. Faavaeina o le Komiti Faatino
4. O le Failautusi o Tupe
5. Failautusi mo le Komiti Faatino
6. Fonotaga a le Komiti Faatino
7. Galuega a le Komiti Faatino
8. Pule a le Komiti Faatino

VAEGA III PULEGA AOO

9. Aufaigaluega
10. Faatupeina
11. Lipoti Faale-tausaga

VAEGA IV TULAGA AOO

12. Tulaga faalilolilo
13. Solitulafono
14. Tulafono Faatonutonu
15. Teuteuga i Tulafono o Tupe Maua
16. Tulafono e noatia ai le Malo
Faamatalaga

1990 Nu. 24

O SE TULAFONO e aiaia ai mo le faavaeina ma le faagaioia o se Komiti

Faatino o Tupe Maua a le Atunuu.

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

VAEGA I FAATOMUAGA

1. **Igoa Puupuu ma le Amataga** - (1) E mafai ona taua leni Tulafono o le Tulafono o le Komiti Faatino o Tupe Maua a le Atunuu 1990.

(2) E tatau ona faamamaluina leni Tulafono i se aso e pei ona o le a faatulagaina e le Ao o le Malo i luga o se Tulafono Faa-poloaiga.

...2. **Faamatalaina o uiga o upu** - I totonu o leni Tulafono ae vagana ai ua manaomia e le mataupu se isi uiga e ese mai ai -

"Taitaifono" o lona uiga o le Taitaifono o le Komiti Faatino:

"Pule faitalia" e aofia ai se pule e faamaonia ai po o e tuuina atu ai le faamaoniga:

"Sui" o lona uiga o se sui o le Komiti Faatino ma e aofia ai le Taitaifono:

"Minisita" o lona uiga o le Minisita o Tupe:

"Faatonuina" o lona uiga ua faatonuina e tulafono faatonutonu e tusa ai ma lenei Tulafono:

"Tulafono o Tupe Maua" o lona uiga o Tulafono ua faatulagaina i totonu o le Faamatalaga ma e aofia ai so o se teuteuga ua faia i ia Tulafono mai i lea taimi i lea taimi.

"Matagaluega o Tupe Maua" o lona uiga o se matagaluega ua faafoeina pe e le Komesina o Lafoga po o e le Pule o Tiute:

"Failautusi" o lona uiga o le tagata ua tofia e tusa ai ma le faafuaiupu (1) o le fuaiupu 5 o lenei Tulafono:

"Matagaluega o Tupe" o lona uiga o le matagaluega ua faavaeina e tusa ai ma le Tulafono o Tupe a le Malo 1964 ma o lo o faafoeina e le Failautusi o Tupe:

VAEGA II KOMITI FAATINO O TUPE MAUA A LE ATUNUU

3. Faavaeina o le Komiti Faatino - (1) O le a faavaeina e tusa ai ma faamoemoega o lenei Tulafono se Komiti Faatino o Tupe Maua o le Atunuu.

(2) O le Komiti Faatino e tatau ona aofia ai -

(a) Le Failautusi o Tupe o ia lea e tatau ona avea ma Taitaifono:

(b) Le Loia Sili:

(c) Le Komesina o Lafoga:

(d) Le Pule o Tiute:

(3) I le toesea mai i so o se fonotaga o so o se sui o le Komiti Faatino, e mafai e lena sui ona faatagaina le Ulu Lagolago o lana Matagaluega, po o se Tagata Ofisa o le Malo, e auai i le fonotaga e avea ma ona sui. So o se tagata e auai ai i so o se fonotaga e tusa ai ma lenei faafuaiupu o le a tatau ona avea mo faamoemoega uma o lena fonotaga o se sui o le

Komiti Faatino.

4. O le Failautusi o Tupe - O le Failautusi o Tupe ua tofia e faafoeina le Tulafono o Tupe a le Malo 1964 e tatau, i le noatia ma le fai fuafua i le pule a le Minisita, ona tuuina atu i ai le faafoeina o lenei Tulafono.

5. Failautusi mo le Komiti Faatino - (1) O se Tagata Ofisa Sinia o le Matagaluega o Tupe o le a tatau ona tofia e le Failautusi o Tupe, faatasi ai ma le maliega a le Minisita, e avea ma Failautusi mo le Komiti Faatino.

(2) O le Failautusi o le a tatau ona avea ma ana matafaioi le faasoaso o le faatinoina o faiga faavae e le Komiti Faatino ma le pulea o ana galuega mai lea aso i lea aso i lea aso peitai e mafai e le Komiti Faatino ona tuuina atu i le Failautusi po o so o se sui nisi o ana galuega ma pule ua manatu o ia ua talafeagai ai.

6. Fonotaga a le Komiti Faatino - (1) E tatau i le Komiti Faatino ona faia pea ana fonotaga faalausosoo e pei ona o le a talafeagai ai mo le faatinoina o ana galuega e tusa ai ma lenei Tulafono.

(2) O mea uma ua faatagaina po o ua manaomia e ao ona faia e le Komiti Faatino o le a tatau ona fuafuaina i luga o se maliega a sui aupito i toatele o lo o auai ma palota i se fonotaga.

(3) I so o se fonotaga a le Komiti Faatino -

(a) E toatolu ni sui e tatau ona auai ona faatoa mafai lea ona usuia se fonotaga:

(b) E tasi le palota e tatau ona faia e sui taitasi e tusa ai ma se mataupu e fesiligia ma, i se tulaga e tutusa ai ni palota, e tatau i le Taitaifono ona faia se palota e maua ai le faaiuga; ma

(c) Afai o le Taitaifono, po o i lona toesea o le sui faatagaina o le Taitaifono, ua toesea mai i se fonotaga ona o so o se mafuaaga, o sui o lo o auai ai e tatau ona filifili se sui se toatasi mai le fuainumera o sui o lo o auai e avea ma Taitaifono mo lenei fonotaga:

(4) I le noatia ma le fai fuafua i isi aiaiga o lenei fuaiupu, e tatau i le Komiti Faatino ona faatonutonu ana fonotaga ma taualumaga i se faiga ua ia manatu ua talafeagai

ai.

7. Galuega a le Komiti Faatino - (1) E tatau i le Komiti Faatino ona -

- (a) Fautuaina le Minisita i mataupu uma faasino i faiga faavae tau tupe maua ma le tulafono po o isi auala e ao ona faia mo le faatinoina o lena faiga faavae i totonu o Samoa i Sisifo:
- (b) Faia o ni suesuega faifaipea i tulafono ma tulafono tau fuafua e faasino i tupe maua a Samoa i Sisifo ma faia ni fautuaga i le Minisita i so o se manaoga faale-tulafono e mafua mai i ia suesuega:
- (c) Faamaopoopo gaioiga fai i le va o Matagaluega o Tupe Maua ma le Matagaluega o Tupe:
- (d) Avea ma ana matafaioi le mataitu i le tulaga aoao tupe maua uma o lafoga, tiute po o tiute i luga o oloa faaulufale mai ua faaeeina i ai e Tulafono o Tupe Maua:
- (e) Tuuina atu o ni faamatalaga maua e pei ona o le a manaomia e le Minisita po o le Failautusi o Tupe mo le saunia ma le toe iloiloina o tupe maua fuafuaina faale-tausaga po o faa-vaitaimi:
- (f) Tuuina atu o fautuaga i so o se faiga talafeagai e ao ona faaoga e Matagaluega o Tupe Maua, Matagaluega o Tupe po o le Malo ina ia faaleleia ai tulaga lelei o Matagaluega o Tupe Maua po o le Matagaluega o Tupe ma ia faamalosia ai le aoina mai o tupe maua i totonu o Samoa i Sisifo.
- (g) Fuafuaina ni laasaga e ao ona faia e Matagaluega o Tupe Maua, Matagaluega o Tupe po o le Malo, e foia ai faiga tau faasese e aloese ai mai le totogiina o lafoga ma isi ituaiga faiga e alofaga i ai mai i le totogiina o tupe e tatau ona faa-lafogaina po o le tiuteina foi.

(2) I le faatinoina o ana galuega e tusa ai ma lenei Tulafono, e tatau i le Komiti Faatino ona galue e tusa ai ma ni faatonuga faasino i faiga faavae e pei ona o le a tuuina mai i ai e le Minisita i luga o se tusitusiga.

8. Pule a le Komiti Faatino - (1) I le faatinoina o ana galuega e tusa ai ma lenei

Tulafono, e mafai e le Komiti Faatino ona -

- (a) Tuuina atu so o sana pule i le Failautusi po o i so o se isi o ona sui:
- (b) Tuuina atu ni faatonuga faalauaitele ua ia manatu ua talafeagai ai i le Failautusi, Failautusi o Tupe, Komesina o Lafoga po o le Pule o Tiute mo le faatinoina o galuega e tusa ai ma lenei Tulafono po o so o se Tulafono o Tupe Maua e aofia ai ma le tagofia faavave o so o se mataupu e aofia ai faiga tau faasese po o isi ituaiga alofaga e aloese mai ai i le tologiina o tupe faalafogaina po o tologi o tiute.
- (c) Poloaia so o se tagata ofisa po o isi tagata faigaluega o so o se Matagaluega o Tupe Maua po o le Matagaluega o Tupe e tuuina mai so o se faamatalaga po o le tuuina mai o so o se pepa aloaia o lo o i lalo o lana puipuiga malu po o lana pulega e faapea e ono manaomia e le Komiti Faatino:
- (d) Faatonuina so o se tagata ina ia oo mai i luma o le Komiti Faatino; ma
- (e) E ese mai ai na i lo so o se isi tulafono, ona faaoga so o se faamatalaga po o se pepa aloaia ua mauaina e ia e faasino i so o se lafoga, tiute po o se tiute i luga o oloa faaulufale mai ua faaecina i ai e Tulafono o Tupe Maua mo so o se faamoemoe e fesootai i so o se isi lafoga po o tiute ua faaecina i ai e na Tulafono:

(2) A fai ua i ai ni mafuaaga tataua ua talitonu le Komiti e faapea o le a faia, po o e ono faia, pe ua faia ai se solitulafono e tusa ai ma so o se Tulafono o Tupe Maua, e mafai ona ia faatonuina le Failautusi o Tupe, Komesina o Lafoga, po o le Pule o Tiute po o le lava le tulaga e i ai, e faia ni sailiiliga i mataupu, ma tuuina mai se lipoti e tusa ai ma mea moni ma le sa'o i le Komiti Faatino ma faia ni fautuaga talafeagai i le Komiti Faatino.

(3) O se tagata o ia lea ua tuuina atu i ai so o se faatonuga e tusa ai ma le faafuaiupu (1) po o le (2) o lenei fuaiupu e tataua ona usitaia le faatonuga.

(4) O se tagata o ia lea ua poloaia e tuuina mai so o se faamatalaga po o le tuuina mai o so o se pepa aloaia i le Komiti Faatino po o le faaoo mai i luma o le Komiti Faatino e tusa ai ma aiaiga o le faafuaiupu (1) o lenei fuaiupu e tataua, e ese mai ai na i lo se isi lava

tulafono, ona usitaia le poloaiga.

(5) Mo faamoemoega o le fuaiupu 8 o le Tulafono o le Pulea o Lafoga o Tupe Maua e tatau ona avea lenei Tulafono o se Tulafono o Lafoga o Tupe Maua ma e leai se mea i totonu o lena fuaiupu o lena Tulafono e tatau ona tofia ai le Komesina, tagata ofisa po o se tagata faigaluega o le Matagaluega o Tupe Maua mai le faia o so o se faamatalaga e tuuina mai i le Komiti Faatino.

VAEGA III PULEGA AOA

9. Aufaigaluega - (1) O le a tatau ona tofia i lalo o le Tulafono o Galuega a le Malo 1977 ni ofisa ma ni tagata faigaluega i totonu o le Matagaluega o Tupe pe a fai e manaomia e mafai ai e le Komiti Faatino ona tauaveina ana galuega i lalo o lenei Tulafono.

(2) O tagata e tofia e tusa ai ma le faafuaiupu (1) o lenei fuaiupu e tatau ona i lalo o le faafoega ma le pulega a le Failautusi.

10. Faatupeina - O totogi ma tupe alu a le Komiti Faatino mai le faafoeina o lenei Tulafono e tatau ona mauaina mai i tupe faatatauina i lalo o Vaega Tupe a le Matagaluega o Tupe.

11. Lipoti Faale-tausaga - (1) E tatau i le Komiti Faatino i se taimi vave ma talafeagai ai ina ua tuanai le faaiuga o tausaga faale-tupe taitasi ona tuuina atu i le Minisita se lipoti e tusa ai ma ana galuega faatino mo le tausaga.

(2) O se ata o le lipoti e tatau ona faaʻtaatia i luma o le Fono Aoaio Faitulafono i totonu o aso e 28 ina ua maea ona tuuina atu i le Minisita pe a fai o tauaofia le Fono Aoaio Faitulafono ma a fai e le o tauaofia i totonu o le 28 aso ina ua tuanai le amataga o le tauaofiaga e sosoo ai.

VAEGA IV TULAGA AOA

12. Tulaga faalilolilo - (1) O tagata uma e galulue i lalo o lenei Tulafono -

(a) E tatau ona tausia ma fesoasoani i le tausaiaina o tulaga faalilolilo o mataupu uma e faatatau i lenei Tulafono po o le Tulafono o Tupe Maua ua ia

malamalama i ai ma e le tatau ona fesootai ma so o se isi mataupu i so o se isi tagata, ae vagana ai mo aano moni ua i ai se aafiaga i lenei Tulafono po o Tulafono o Tupe Maua po o soo se isi lava toe faatinoga i le tuuina i ai o lafoga, tiute po o tiute o oloa faaulufale mai e tologiina i le Malo; ma

- (b) E tatau, a o lei amataina e ia ona faatino so o se tiute aloaia e tusa ai ma lenei Tulafono, ona faia ma faataunuuina se tautinoga o le faamaoni ma le tulaga faalilolilo e tausia ai le tulaga faalilolilo e tusa ai ma lenei fuaiupu:

13. Solitulafono - (1) O tagata uma e faia se solitulafono o ia lea -

- (a) E aunoa ma se faamagaloga faale-tulafono po o se faamaoniga, ua le mafai ona tausisia i se poloaiga e faia i lalo o lenei Tulafono; po o
- (b) Tuuina atu o se faamatalaga po o le faia o so o se pepa e le sao po o le taitaiseseina i se faiga faapitoa; po o
- (c) Faalavelave i so o se ofisa i le faatinoina o ana matafaioi i lalo o lenei Tulafono; po o
- (d) Ua manatu e tetee i aiaiga o le fuaiupu 12 o lenei Tulafono; po o
- (e) Tetee i se isi uiga i lenei Tulafono po o so o se tulafono faatonutonu ua faia i lalo e faatatau i ai.

(2) O se tagata ua faia se solitulafono i lalo o lenei Tulafono e tatau, i luga o se faamaoniga, ona noatia i se sala tupe e le sili atu i le \$1,000 po o le falepuipui i se umi e le sili atu i le 12 masina po o faasalaga e lua.

14. Tulafono Faatonutonu - O le Ao o le Malo, e faia i luga o le fautuaga a le Kapeneta e mafai -

- (a) Faia ia Tulafono Faatonutonu e pei ona talafeagai ai po o e manaomia mo aano moni o lenei Tulafono; ma
- (b) I Tulafono Faatonutonu, teuteu le Faamatalaga.

15. Teuteuga i le Tulafono o Tupe Maua - (1) O nei Tulafono Taitasi -

- (a) O le Tulafono Tau le Pulea o Lafoga o Tupe Maua 1974;
- (b) Tulafono o Lafoga o le Fesuaiga o le Aoga o Tupe a Atunuu Ese:

- (c) O le Tulafono o Lafoga o Oloa ma Galuega Faatino 1986:
- (d) O le Tulafono o Laisene o Pisinisi 1960:
- (e) O le Tulafono o le Ofisa o Tiute 1960:
- (f) O le Tulafono o le Faasologa o Tiute 1975:
- (g) O le Tulafono o Lafoga o Oloa e Gaosia i Totonu o le Atunuu (Pulea i Totonu o le Atunuu):
- (h) O le Tulafono o Ava Malolosi 1971:
- (i) O le Tulafono o Penisini ma Suauu 1984:

ua teuteuina i le faaofiina i totonu o le fuaiupu 2 o ia Tulafono taitasi i le faasologa sao o le Pi ia uiga nei:-

"Komiti Faatino o Tupe Maua" o lona uiga o le Komiti Faatino o Tupe Maua a le Malo na faavaeina e tusa ai ma le Tulafono o le Komiti Faatino o Tupe Maua a le Malo 1990;"

(2) I le noatia ma fai fuafua i le faafuaiupu (3) o lenei Tulafono i totonu o so o se Tulafono o Tupe Maua (ae vagana ai ua na o lenei Tulafono) po o i totonu o tulafono faatonutonu na faia i lalo o se isi Tulafono o lo o i ai le pule faitalia ua tuuina atu i le Minisita o se pule faitalia e tatau ona faatinoina e lena Minisita pe a fai ua maea ona fautuaina o ia e le Komiti Faatino o Tupe Maua, ma o Tulafono o Tupe Maua ma Tulafono Faatonutonu e tatau ona tuufaatasia loa.

(3) Faafuaiupu (2) o lenei fuaiupu e tatau ona le faaaogaina -

- (a) I fuaiupu 8, 26, 30, 31, 32, 33, 34, 36, 38, 59, 79, 114 ma le 190 o le Tulafono o Tiute 1977:
- (b) I le fuaiupu 5 o le Tulafono o Ava Malolosi 1971.

16. Tulafono e noatia ai le Malo - O lenei Tulafono e tatau ona noatia ai le Malo.

FAAMATALAGA

Fuaiupu 2

O Tulafono o Tupe Maua

- (a) Faafoeina e le Komesina o le Ofisa o Lafoga

O le Tulafono o Lafoga o Tupe Maua 1974

FAAMATALAGA

Fuaiupu 2

O Tulafono o Tupe Maua

(a) Faafoeina e le Komesina o le Ofisa o Lafoga

O le Tulafono o Lafoga o Tupe Maua 1974

O le Tulafono Tau le Pulea o Lafoga o Tupe Maua 1974

O le Tulafono o le Fua Faatatau o Lafoga o Tupe Maua 1974

O le Tulafono o Lafoga o le Fesuaiga o le Aoga o Tupe a Atunuu Ese 1977

O le Tulafono o Lafoga o Oloa ma Galuega Faatino 1986

O le Tulafono o Laisene o Pisinisi 1960

(b) Faafoeina e le Pule o le Tiute

O le Tulafono o le Tiute 1977

O le Tulafono o le Faasologa o Tiute 1975

O le Tulafono o Lafoga o Oloa e Gaosia i le Atunuu (Pulea o Oloa e gaosia i le Atunuu) 1984

O le Tulafono o Lafoga o Oloa Gaosia i le Atunuu (Pulea o Oloa Faaulufale mai) 1984

O le Tulafono o le Fua Faatatau o Lafoga o Oloa e Gaosia i le Atunuu 1984

O le Tulafono o Ava Malolosi 1971

(c) Faafoeina e le Failautusi o le Tupe

O le Tulafono o le Tiute o Faailoga Tusi 1932

O le Tulafono o Pcnisini ma Suauu 1984