



Samoa Airport Authority

Clarification No. 8

Request for Bids
(Two-Envelope Bidding Process)

Samoa Aviation and Roads Investment Project

Grant #: IDA-E0080

Procurement of:

**Supply & Installation of NAVAIDs Equipment for Faleolo International
Airport**

RFP No: *SAA/GO-001*

Consulting Services for: *Supply & Installation of NAVAIDs Equipment for
Faleolo International Airport*

Client: Samoa Airport Authority

Country: *Independent State of Samoa*

Issued on: 01 April, 2026

01 April 2026

To all Interested Bidders:

1. Please find below, a minor correction to Clarification No. 5, Question regarding “Taxes & Duties” and additional notes.

Item Ref.	Response in Clarification No. 5	Corrected Response (Clarification No. 8)
<p>Taxes and Duties</p>	<p>Following advice from the Ministry of Customs & Revenue, there is a correction to response provided in Clarification No. 2 Question 12, seeking clarification on local taxes and duties.</p> <p>The earlier response stated the following: <i>” Tax & duties in Samoa are not included in the price and will be discussed at negotiation with the preferred bidder. <u>Any local -Samoan-taxes will be added to the selling price of the preferred bidder.</u></i></p> <p><i>Taxes from the origin country shall be included in the price. SAA will handle the customs and taxes and inform the supplier once goods have been cleared. The supplier is expected to arrange delivery to Faleolo Airport (APW).”</i></p> <p>Please note the following correction: There are three different types of local taxes that are applicable to this contract.</p> <p>1. <u>Withholding Tax</u> If your lead company or Joint Venture (JV) is/are a foreign company and does not have a business registration in Samoa, then your proposal must account for a 15% withholding tax applied to non-residents, which shall be treated as a final tax when payments are processed.</p>	<p>Following advice from the Ministry of Customs & Revenue, there is a correction to response provided in Clarification No. 2 Question 12, seeking clarification on local taxes and duties.</p> <p>The earlier response stated the following: <i>” Tax & duties in Samoa are not included in the price and will be discussed at negotiation with the preferred bidder. <u>Any local -Samoan-taxes will be added to the selling price of the preferred bidder.</u></i></p> <p><i>Taxes from the origin country shall be included in the price. SAA will handle the customs and taxes and inform the supplier once goods have been cleared. The supplier is expected to arrange delivery to Faleolo Airport (APW).”</i></p> <p>Please note the following correction: There are three different types of local taxes that are applicable to this contract.</p> <p>1. <u>Withholding Tax</u> If your lead company or Joint Venture (JV) is/are a foreign company and does not have a business registration in Samoa, then your proposal must account for a 15% withholding tax applied to non-residents, which shall be treated as a final tax when payments are processed.</p>

Item Ref.	Response in Clarification No. 5	Corrected Response (Clarification No. 8)
	<p>Therefore, this tax must be included in the quoted commercial price, and 15% will directly be deducted from the quoted price when payments are made.</p> <p><u>For example:</u> Quoted price: \$100,000 At payment: 15% of \$100,000 will be deducted as withholding tax (and treated as final tax for all foreign firms) = \$15,000 Amount paid out: \$85,000</p> <p>If your company is a local company, it must have a business registration in Samoa, and the proposal must account for a 10% withholding tax applied to residents. All residents can collect a P5 form at the start of every calendar year to file appropriate taxes.</p> <p>Therefore, this tax must be included in the quoted commercial price, and 10% will directly be deducted from the quoted price when payments are made.</p> <p><u>For example:</u> Quoted price: \$100,000 At payment: 10% of \$100,000 will be deducted as withholding tax (and treated as final tax for all foreign firms) = \$10,000 Amount paid out: \$90,000</p> <p>The bidder is asked to quote the price inclusive of the appropriate withholding tax (15% for non-residents & 10% for residents).</p> <p>No additional withholding taxes will be added on to the evaluated price.</p>	<p>Therefore, this tax must be included in the quoted commercial price, and 15% will directly be deducted from the quoted price when payments are made.</p> <p><u>For example:</u> Quoted price: \$100,000 At payment: 15% of \$100,000 will be deducted as withholding tax (and treated as final tax for all foreign firms) = \$15,000 Amount paid out: \$85,000</p> <p>If your company is a local company, it must have a business registration in Samoa, and the proposal must account for a 10% withholding tax applied to residents. All residents can collect a P5 form at the start of every calendar year to file appropriate taxes.</p> <p>Therefore, this tax must be included in the quoted commercial price, and 10% will directly be deducted from the quoted price when payments are made.</p> <p><u>For example:</u> Quoted price: \$100,000 At payment: 10% of \$100,000 will be deducted as withholding tax (residents can request a P5 form from MOF to file their annual returns the following year) = \$10,000 Amount paid out: \$90,000</p> <p>The bidder is asked to quote the price inclusive of the appropriate withholding tax (15% for non-residents & 10% for residents).</p> <p>No additional withholding taxes will be added on to the evaluated price.</p>

Item Ref.	Response in Clarification No. 5	Corrected Response (Clarification No. 8)
	<p>2. <u>Customs & duties:</u> These costs shall not be part of the proposal. These taxes will be paid directly by SAA through the Ministry of Finance.</p> <p>The bidder is still required to provide all necessary documentation required to clear the goods/equipment.</p> <p>The bidder is asked to quote the price exclusive of customs and duties.</p> <p>3. <u>Value Added on Goods & Services Tax (VAGST):</u> These taxes are the only indirect taxes, and the only taxes that will be added to the proposal, if applicable.</p> <p>The bidder is asked to quote the price exclusive of VAGST.</p> <p>In summary, the evaluated price will be the quoted price, and will assume that the price has accounted for the appropriate withholding tax.</p> <p>The final price before the award of contract will be determined following confirmation of whether VAGST is applicable or not.</p>	<p>2. <u>Customs & duties:</u> These costs shall not be part of the proposal. These taxes will be paid directly by SAA through the Ministry of Finance.</p> <p>The bidder is still required to provide all necessary documentation required to clear the goods/equipment.</p> <p>The bidder is asked to quote the price exclusive of customs and duties.</p> <p>3. <u>Value Added on Goods & Services Tax (VAGST):</u> These taxes are the only indirect taxes, and the only taxes that will be added to the proposal, if applicable.</p> <p>The bidder is asked to quote the price exclusive of VAGST.</p> <p>In summary, the evaluated price will be the quoted price, and will assume that the price has accounted for the appropriate withholding tax.</p> <p>The final price before the award of contract will be determined following confirmation of whether VAGST is applicable or not.</p> <p><u>ADDITIONAL NOTES:</u></p> <p><i>Foreign firms – more than 3 months in Samoa</i> If a foreign firm expects to spend more than 183 days (3 months) in any one calendar year (Jan – Dec) in Samoa, then they are required to obtain a Foreign Investment Certificate (FIC) at the Ministry of Commerce, Industry &</p>

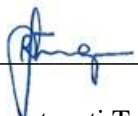
Item Ref.	Response in Clarification No. 5	Corrected Response (Clarification No. 8)
		<p>Labour (MCIL) and must also register their business locally at the Ministry of Revenue. These will only be required after award of contract. Once registered locally at MCIL & MCR, the applicable WHT will be 10% as they will now be considered a resident, and not 15%, and will be expected to file annual taxes.</p> <p><i>VAGST for local offices</i> Due to the value of the contract, any contract above SAT 130,000 (USD 47,000) will also be required to register for VAGST. If a permanent office has been established, then VAGST will also be applied to the contract.</p> <p><i>Foreign firms – less than 3 months in Samoa</i> If a foreign firm does not intend to spend more than 183 days (3 months) in Samoa in any one calendar year (Jan – Dec), then they are not required to obtain an FIC, and are not required to register their business at the MCR.</p> <p>In this case, 15% WHT will be applied as a final tax, and will not be required file any annual returns.</p> <p>Additionally, VAGST will also not apply, if the firm has no permanent office in Samoa, and spend less than 3 months in Samoa.</p> <p>Also note: The in-country presence of local subcontractors does not count as in-country presence of the lead foreign contractor/firm.</p> <p>Example 1: If the lead foreign firm hires a local subcontractor for civil works for 4 months, only the presence of the foreign firm is counted when they are in Samoa. So, if</p>

Item Ref.	Response in Clarification No. 5	Corrected Response (Clarification No. 8)
		<p>the local subcontractor spends 4 months in Samoa, and the foreign contractor is only present for 1 month during that period, then that only counts as 1 month.</p> <p>In this scenario, the following will apply to the foreign contractor:</p> <ul style="list-style-type: none"> • Not required to register for an FIC • Not required to register their business locally • Not required to register for VAGST or be paid VAGST • 15% withholding tax will apply as a final tax. <p>Example 2: If the lead foreign firm hires a local subcontractor and the local subcontractor spends 5 months in Samoa, and the foreign contractor is present for 4 months during that period, then that counts as 4 months.</p> <p>In this scenario, the following will apply to the foreign contractor for that year only:</p> <ul style="list-style-type: none"> • Required to register for an FIC; • Required to register their business locally; • Required to register for VAGST & be paid VAGST • 10% withholding tax will apply & will be expected to file annual returns as per the process explained above. <p>All payments in both examples will be made directly to the lead contractor, and the contractor pays their subcontractor, as clarified in Clarification No. 7.</p>

Item Ref.	Details in Bidding Document	Clarification No. 8 Response
Letter of Bid – Financial Part	(b) Total Price: The total price of our Bid, excluding any discounts offered in item (c) below is: In case of only one lot, the total price of the Bid is [insert the total price of the bid in words and figures, indicating the various amounts and the respective currencies];	In light of the clarifications above, together with clarifications issued in Clarification No. 7, please ensure this Total Price has included the appropriate withholding tax. The Total Price will be the evaluated price. Whether stated or not by the Bidder in their proposal, withholding tax will not be added later to this price. The only tax that will be added onto this Total Price will be the VAGST (if applicable).

1. Please be reminded that the bids are two-envelope (Technical Part & Financial Part), and the closing time of bids is **11.00am local Samoan time on Tuesday 7th April, 2026.**
2. Please ensure you have reserved enough time to submit your bid at the e-portal if submitting online, or you arrive in time to submit a physical copy to the Level 4, Tenders’ Board Office at the Central Bank of Samoa Building.
3. The link to the Tender Opening can be found here:
 - <https://teams.microsoft.com/meet/43701226811937?p=GMbFEPp2MeImW3DGU8>
 - Meeting ID: 437 012 268 119 37
 - Passcode: Hf36MQ9i
4. **All queries are now closed. No more queries will be accepted.**

Signed,



Rusetaneti Taaloga
SARIP SAA PIU PM
For & On Behalf of:

Tumanuvao Evile Falefatu
GENERAL MANAGER
SAMOA AIRPORT AUTHORITY