

***FEAGAIGA AND TAXATION: A HISTORICAL
CRITIQUE OF THE DEBATE BETWEEN THE
CCCS AND THE SAMOAN GOVERNMENT
CONCERNING TAXATION OF CHURCH
MINISTERS***

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by

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ABSTRACT

This thesis attempts to explore the taxation of church ministers within the wider history of Christianity in Samoa. This historical investigation is a response to the recent taxation debate in Samoa which erupted in 2017. The Samoan government amended the Income Tax Act 2012 which not only renders clergy as the employees of a parish but also classifies their monetary gifts as income. The Congregational Christian Church Samoa (CCCS) protested the amendment because it impinges on the minister's status within the village known as, *fa'afeagaiga*. The supporting documents released by the Samoan government include past legislations, specifically in 1906, 1911 and 1924. This undertaking intends to scrutinise these taxation laws together with the terms *Feagaiga* and *Fa'afeagaiga*, which are dominant threads running through the debate. Hence this paper is guided by two questions: What is *feagaiga* and *fa'afeagaiga* from a historical perspective? How far back in history does taxing the church ministers occur?

Feagaiga is a Samoan word for covenant which is attributed to a sister, while *fa'afeagaiga* is a church minister in a village. This thesis argues that these relationships are tantamount to Samoan tradition and Christianity, both of which have been deeply affected by the new taxation amendment. The legislation has also disrupted the relationship between the church and state, where the decision-making capacity of the former has been undermined by the latter. This research is by no means exhaustive. It is recommended that the taxation debate within Samoa requires engagement from all theological disciplines to strengthen the notion that the church and state are founding pillars of Samoan life, and ought to be treated as mutually indispensable.

DECLARATION

I, the undersigned, hereby declare that this thesis, which is 36992 words in length (excluding the bibliography and front matter), has been written by me, that it is the result of work carried out by me, and that it has not been submitted, either in whole or in part, in any previous written work for an academic award at this or any other academic institution.

I also declare that this thesis has not used any material, heard or read, without academically appropriate acknowledgment of the source.

Signed: _____

Date: _____

DEDICATION

To the “Ministers of Religion” and Samoan government of the Independent State
of Samoa.

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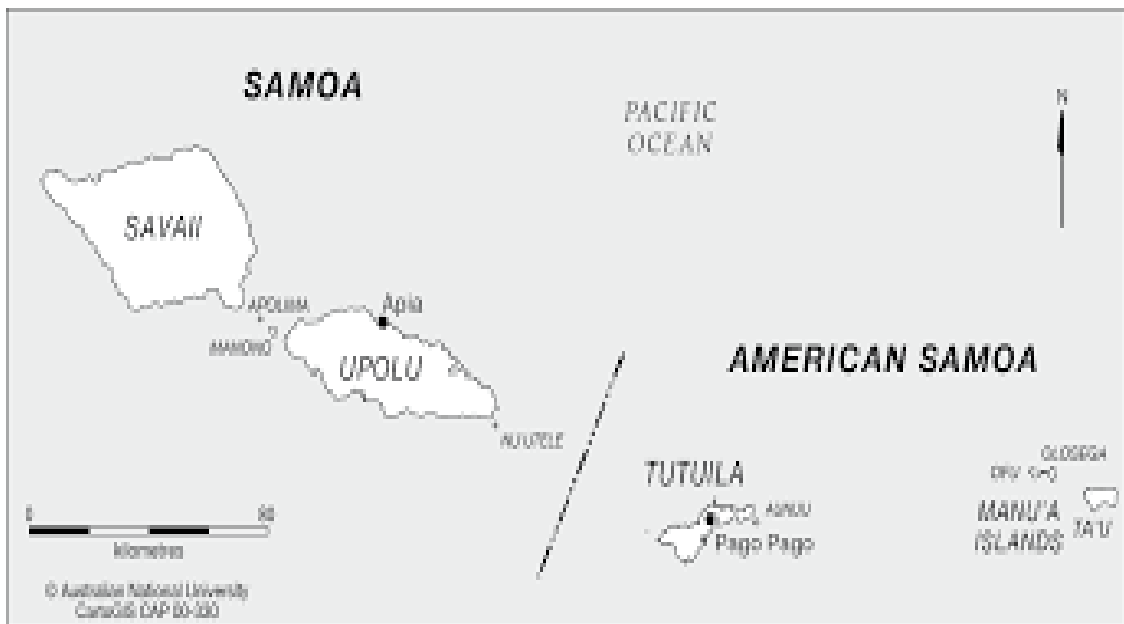
To the never-ending spiritual and material support of our families in Samoa and abroad, Malo Tapuai. To my mother and brothers and my wife's family, thank you for your Tapuaiga and your constant prayers. Last but not least, it is my great honour to say Faafetai Tele to my wife Fetu and my children Elsa Moevanu, Agnes, Totoa and New Delhi for your support, patience and understanding, especially your prayers. FAAFETAI! FAAFETAI! FAAFETAI TELE LAVA.

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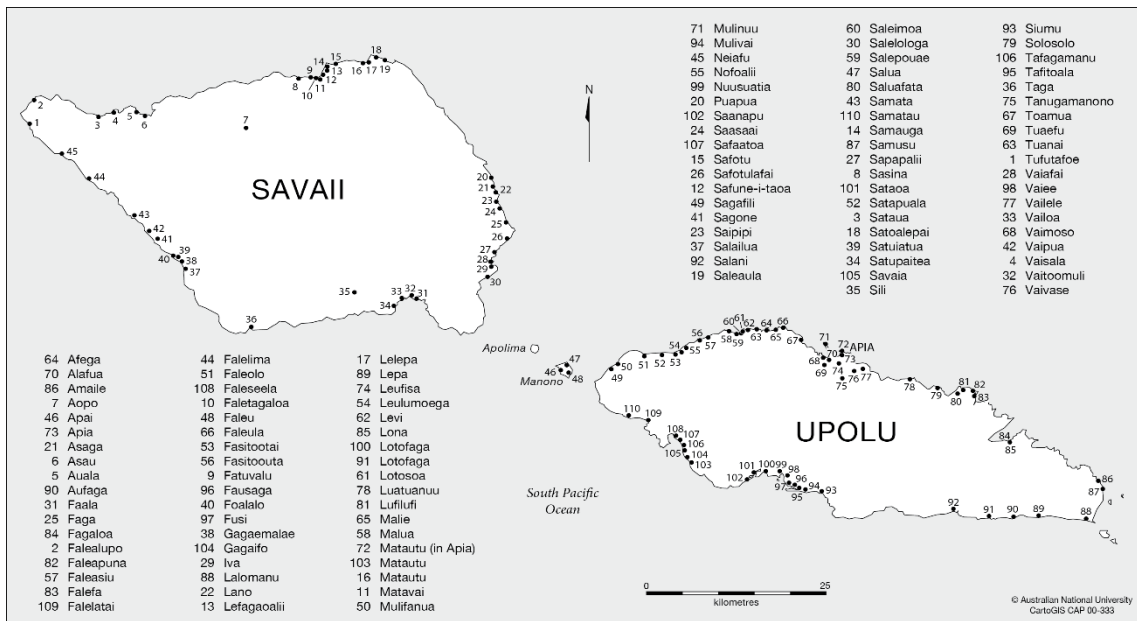
Samoa in the Pacific



Map of Samoa



Upolu and Savaii



American Samoa



List of Abbreviations

CCCS	Congregational Christian Church Samoa
HRPP	Human Rights Protection Party
MCS	Methodist Church in Samoa
RCC	Roman Catholic Church
SPG	South Pacific Games
P. A. Y. E	Pay As You Earn
D. H. P. G	Die Deutsche Handels-und Plantagen-Gesellschaft der Südsee Inseln zu Hamburg
COU	Certificate of Urgency

INTRODUCTION

It was not until 2018, when church ministers (hereafter referred to as *faiifeau*) were exempted from paying tax. This exemption was upheld in Samoa since its Independence in 1962 to the year 2017. That was until the Samoan government recently decided that *faiifeau* were to be regarded as employees that are being paid to deliver the service of spiritual guidance. The main evidence to support taxation before Independence can be found in between 1900 to 1924, where the German and New Zealand administrations enforced taxation¹. These historical provisions seem to suggest that since the arrival of Christianity in 1830 until 1900 the tax debate was not a priority. As a result, the Congregational Christian Church Samoa (hereafter referred to as CCCS) protested against the new tax law. In the Samoan context, a *faiifeau* is God's representative (*suivaiaia o le Atua*)² which derives from the arrival of Christianity in 1830. They serve the village under the name *faiifeau* or *fa'afeagaiga*³. *Fa'afeagaiga* is rooted in *feagaiga* which is a Samoan term for covenant. In the Samoan worldview, a sister is a *feagaiga*⁴. It is this paper's view that *feagaiga* and taxation are two different entities, yet of particular importance in the structure of the Samoan lifeway – culture, family and spirituality. That is, *feagaiga* holds together identity (culture), unity (family) and belief (spirituality) while taxation governs a different network of relationships.

¹ Prime Minister's ministerial statement on Tuesday 29 2018 in the Letter dated 22 Iuni 2018 (page 7) from the office of the Prime Minister, Apia. That is, "*Ua 56 tausaga tausaga talu ona Tutoatasi, ua 56 foi lea o tausaga o malolo pea tatou Fa'afeagaiga mai le tologiina o lafoga [...]*", meaning, "56 years since Independence the *Fa'afeagaiga* were rested (*malolo*) from taxation". "*malolo*", according to the Prime Minister is resting or relaxing without working. Consulting this letter also depicts taxing the church ministers in 1900 to 1924.

² See Chapter 3.

³ See Chapter 3.

⁴ See Introduction Chapter 2.

In January 2018, the Samoan government imposed taxation on the ministers of religion (*faiifeau*) on the basis that they receive monetary gifts through their work in the villages as spiritual leaders. The Income Tax Act 2012, Section 2 was amended to include the *faiifeau* as employees⁵, based on the monetary gifts they received from the village on a weekly, fortnightly or a monthly basis. Also, Section 61 of the same Act was amended to include monetary gifts as income. From the CCCS's viewpoint, taxation has an effect on the church as a whole and their *faiifeau* who are designated as *fa'afeagaiga* in the village. Consequently, they protested with the CCCS's office contending they do not remunerate *fa'afeagaiga* and the village aids as a payment for service. The Samoan Prime Minister interpreted the protest as "pointing a gun to the Samoan government's head"⁶. As a result, they began to seize money from the bank accounts of *faiifeau* and summoned each to appear in court⁷. The CCCS's self-understanding is that the *faiifeau* are not employees and monetary gifts are not income. This view attests that *faiifeau* are servants of God in the ministry of God and thus, freewill offerings given to the *faiifeau* are done through faith couched within the Samoan culture of reciprocity.

In the beginning of the debate, media outlets and social media were flooded with mixed views and harsh criticism, which were often misleading because they took place on a superficial level. The current undertaking aims to offer something more academically-inclined and where possible, less biased. Recently, Bismarck Tamati (2018) and Dr Fatilua Fatilua (2018) have approached the taxation issue through theological and biblical perspectives. They focused on sacrificial offerings and church-state relationships with minimum bearings on *feagaiga* and taxation. This paper intends to offer a historical standpoint. In relation to the concept of *feagaiga* there are numerous works that are

⁵ See Appendix for Income Tax Amendment Act 2017.

⁶ Letter on 22 Iuni 2018: Prime Minister's ministerial statement (page 7).

⁷ See Appendix

available pertaining to its significance within the Samoan society. However, due to limited space I cannot accommodate them all. Rather, some, which I have managed to locate, are used and acknowledged in this study.

Regarding taxation, few studies already exist and the prospect of further discussions in academia is welcome. The two recent works mentioned above were what primarily motivated me to offer a view from the field of Church history. They also prompted me to investigate how the taxation debate posed challenges and opportunities to my own worldview for which the understanding of *feagaiga* is based. This worldview resonates with my upbringing within a family of one (*feagaiga*) sister and in a village church where there is only one *fa'afeagaiga* (no other denominations). By revisiting the taxation history and also that of Christianity in Samoa, this thesis aims to be an interpretive exercise and not just one of analysing historical data. In reading historical events and people, I draw from my cultural worldview because of its potential to empower, reclaim and develop Pacific voices and knowledge (Gegeo and Watson 2001). This potential is essential to my task as a Samoan researcher.

The aim of this study is to locate and retrace *feagaiga* and taxation roots in Samoa as far back as the available resources allow. Locating *feagaiga* roots is a trace of its origin, usage and importance. Growing up in a family of three brothers and one sister, we were taught that our sister is a *feagaiga*; our covenant. This was a traditional norm and a common principle within Samoan homes and communities. However, studies like Faatauva'a (1992), Aiono Le Tagaloa (1992), Gilson (1970) and many others identify *feagaiga* as status and relationship. This work focuses on relationship and explores the notion of *feagaiga* postulating more than a relationship that equally governs the existence of two opposing parties or individuals. Status is not a major concern of this undertaking

but I will acknowledge the various studies that do. This thesis presupposes that *feagaiga* is a catalyst of the Samoan religious, cultural, social, economic and political lifeway.

Moreover, taxation normally involves money and those who work for it⁸. In my *feagaiga* worldview, Samoa exists in a world of reciprocal gift exchange which derives from a face-to-face interaction of people or respect (*fa'aaloalo*). This interaction is a horizontal relationship of individuals to give and to receive items. This was understood by the first settlers as bartering; yet, it transformed into trading and Samoa began to realise her material pathway. This is discussed further in Chapter 2 and 4. Furthermore, retracing the roots of taxation not only focuses on historical instances where Samoa took the pathway of receiving and earning material income, but also defines how exchange evolved from traditional reciprocity to one that required taxation. Specifically, the attempt to retrace seeks to find out who initiated it, when and where it took place, the underlying intention and how it was used.

There are two apparent channels of the study: *feagaiga* and taxation. They are studied separately under the headings of *feagaiga* and economic relationships. The former signifies the church while the latter refers to the state. While each is distinct in its own way, both are key components in navigating the Samoan lifeway. This study departs according to the two channels, but they merge at the end to propose a historical standpoint for the taxation issue. Worthy of mention is that this thesis does not entertain the rejection of any of the views. The aim is to offer a kind of synthesis as a way of inviting further dialogue.

The methodology is theoretical, exploring and interpreting both primary and secondary sources. It is this thesis' view that interviews cannot touch the roots of human

⁸ This is my working experience as I was a government employee where I worked and received a taxed pay.

life and issues on their background. Personal expressions could be worrisome and misleading, which can be a limitation to this study. In that sense, the author only gathered information from *faiifeau* as interviewees. Local newspapers and corresponding letters were collected in addition to available written primary sources located. The *faiifeau* were selected on the district level and they were from the three mainline churches: CCCS, MCS and the RCC. Targeting every *faiifeau* in Samoa was time consuming. Only a few of them managed to define what “spiritual guidance” is in their calling as *faiifeau* in villages. Chapter 3 houses these interviews. Yet, the availability of secondary sources helped this paper accomplish its aim.

There are five chapters. Chapter one explains the taxation dilemma within three divisions called the Samoan government, the CCCS denomination and the public. Principally, it seeks the self-understanding of the two entities and states their lines of argument. The inclusion of public opinion highlights individual perspectives in three categories such as agree, disagreed and undecided. This thesis acquired them from online social media such as the Samoan Observer. While taxation is a state-regulation, the CCCS protests it from a *faiifeau* and *fa'afeagaiga* viewpoint. This difference enables this chapter to formulate two questions: What is *feagaiga* and *fa'afeagaiga* from a historical perspective? How far back in history does taxing the church ministers occur?

Chapter two exhibits the notion of *feagaiga* roots in Samoan myths and legends, delving into identification of its position in the Samoan social-political structure of family (*aiga*), village (*nuu*) and district (*itumalo*). It consists of two sections. Section one is a development of *feagaiga*, targeting Tagaloalagi and Fatu's wish to his children (*feagaiga* roots), Tapuitema and Toiva (*feagaiga* relationship) and Nafanua and Mālietua Vainuupo (prophetic *feagaiga*). In the socio-political structure, *feagaiga* is both status and relationship, but this chapter centralises the aspect of relationships in regards to *feagaiga*.

Section two is a transition, connecting the prophetic *feagaiga* to the emergence of the first European settlers and Siovili. The transition is important because the first settlers and Siovili are connected to the arrival of Christianity in 1830 which tends to be the reality of the prophetic *feagaiga*.

Chapter three examines a transposition of *feagaiga* to *fa'afeagaiga* when Christianity arrived at Sapapalii. Since chapter one looks at *feagaiga* in a relationship, this chapter looks at *fa'afeagaiga* as an embodiment of it. It is divided into three major sections. Section one explains the *feagaiga* between Malietoa Vainuupo and John Williams in 1830, highlighting the importance of *feagaiga* between Samoa and Christianity or between an indigenous state and church. It also briefly accounts for a reformation of people's norm of godly to Godly *feagaiga*. Section two explains the importance of the arrival of the three mainline churches in the Samoan tradition and culture of *taeao* (mornings). The third section attempts to describe the beginning of the Samoan native agency of *fai feau* or *fa'afeagaiga* as representatives of God in villages or parishes.

Chapter four retraces the origins of taxation or employer-employee relationships in Samoa. This chapter consists of three major sections. The first section revisits the definition of employer, employee and employment in the Samoan Income Tax Amendment Act 2018 and tries to seek any occurrences of an employer-employee relationship before and after the arrival of Christianity in 1830. Section two is a brief account of the first Samoan premier named Albert Steinberger. Section three explores the taxation systems introduced by the colonial administrations of Germany and New Zealand.

The final chapter is a critical discussion followed by a conclusion. The discussion ponders on six major historical potentials. They are divergence, convergence, institution

versus non-institution, religious and state taxes, a biblical and early Christianity taxation revisit and peculiarities of *feagaiga* and taxation. These historical potentials shape a conclusion that *feagaiga* and taxation are control centres of the triadic relationship of the Samoan lifeway – culture, family and spirituality. Their unequal dispensation would possibly collapse the triad.

CHAPTER 1

FEAGAIGA AND TAXATION: THE ISSUE

1.0 Introduction

In January 2018, the Samoan one-party government – Human Rights Protection Party (HRPP) introduced legislation which enforced *faifeau* to pay taxes on their weekly, fortnightly or monthly monetary gifts, labelling them as earnings or income. This caused constant consternations between the Samoan government and the CCCS denomination as well as the Samoan communities both local and abroad. In fact, the CCCS remains the largest denomination in Samoa and is the only denomination that repudiated the tax law via a consensus from the Annual General Assembly in 2017 (hereafter referred to as *Fono Tele*)¹. This resolution was reinforced in the subsequent *Fono Tele* of 2018 to the present. In October 2018, the Minister of Revenue began to seize \$5000 of tax due (January-March) from *faifeau* bank accounts (Feagaimaalii-Luamanu, 10 Oct 2018; Feagaimaalii-Luamanu, 23 November 2018), without any prior agreement and subtle monetary demands were made to *faifeau* as an exercise of political power of the one party government. This move was what instigated a perpetual trepidation in the public sphere and while taxation has happened before, the seizing of assets made this issue an unprecedented one in Samoa.

This chapter is divided into five sections and has been arranged in sequential order of occurrence. The first section is an account of the evolvement of the Samoan Government, starting from the 1960 Preamble for the Constitution of the Independent

¹ A motion moved by the Elder’s Committee about the government’s taxation during the CCCS General Assembly and the General Assembly decided to, i. Reject; and ii. Devise a letter in response. The decision reads: “FT17/25 SE FINAGALO O LE FONONO TELE E UIGA I LAFOGA A LE MALO MO ALOFA O FAIFEAU. *Iuga:* i. *Ia teena le faia o Lafoga.* ii. *Ia faia se Tusi e ave I le Malo.*”

State of Samoa, when the existing ruling political party of the Independent State amended tax laws. This section explores the Introduction of Bills in the Constitution and Parliamentary debates with which the tax Bill evolved. It seems appropriate to begin with the Preamble as it sets the context of this new tax law. The Parliamentary debates/sessions are also included, given the Samoan belief, that every law is *soālaupule*² (to consult together) in the government. The second section is the CCCS's repudiation, stating six reasons to support their rejection. The third section is a response from the Samoan Government to the CCCS's repudiation. The fourth section is a collection of opinions and thoughts from the public domain. The different understandings from the three domains (state, church and the public) lead to identifying my research question in the fifth section. Lastly, the final section briefly summarises the chapter and provides full detail of the thesis' research question.

1.1 The Samoan Government: Its evolvement

As an independent state, the Samoan government began to formally exist in October 1960, with the formation of the Preamble for the Constitution of the Independent State of Western Samoa³. The formation of the national government developed after World War Two in 1945, when Western Samoa became a new United Nation's territory. During that time, New Zealand administered Western Samoa. The United Nations used this

² Letter on 22 Iuni 2018 (page 5): “ua uma foi ona soalaupule e outou sui uma I totonu o le Maota o le Palemene”, meaning, “your district candidates in the parliament had already soalaupule (the tax law).” *Soalaupule* is made up of three words *soa* (two pairs), *lau* (to recite or declare) and *pule* (to distribute or portion out and conveys authority). It is efficient in decision-making in the *fa'amatai* system. That is, decision-making pairing of two, three or more but not a single authority. Pratt (1911[1876], 277) defines *soalaupule* as “to consult together, and not to confine the instruction to the authority of one person.”

³ Samoa was formerly called Western Samoa from 1962 Independence until 1997, when the government changed the name to Samoa.

administration to prepare Western Samoa for independence (Bryant 1986, 30-31)⁴. According to Bryant, in 1957, under the New Zealand administration, the national members or local chiefs (*matai*) formed the first Legislative Assembly. In 1959, the United Nations intended to select a local Prime Minister to head the national Cabinet prior to independence (Bryant 1986, 31). In 1960, a Constitutional Convention (*Fono Fa'aFaavae*) was formed to draw a national Constitution for independence, (Aiono – Le Tagaloa 1992, 125). In the formation of the Constitutional Convention, Aiono claimed that the village and districts choose one hundred and seventeen chiefs as members of the Constitutional Convention: forty-two members of the Legislative Assembly, five European members and three European assistances, one Tama-a-aiga, and Tupua Tamasese Meaole and Malietoa Tanumafili II to chair the Convention, (1992, 125-6). The 1960 Preamble for independence reads:

“IN THE HOLY NAME OF GOD, THE ALMIGHTY, THE EVER LOVING

WHEREAS sovereignty over the Universe belongs to the Omnipresent God alone, and the authority to be exercised by the people of Samoa within the limits prescribed by God’s commandments is a sacred heritage;

WHEREAS the Leaders of Samoa have declared that Samoa should be an Independent State based on Christian Principles and Samoan customs and tradition;

AND WHEREAS the Constitutional Convention representing the people of Samoa has resolved to frame a Constitution for the Independent State of Samoa;

WHEREIN the State should exercise its power and authority through the chosen representatives of the people;

WHEREIN should be secured to all the people their fundamental rights;

WHEREIN the impartial administration of justice should be fully maintained;

⁴ The full account is discussed **in a later chapter** because Bryant (1986) did not fully describe a specific event leading up to independence. For example, under the New Zealand administration, according to the History of Samoa, it was the Mau movement that contributed to Samoa’s Independence in 1962. Bryant’s discussion implied that the Independence of Samoa was caused by an agreement between the United Nation and the New Zealand administration.

AND WHEREIN the integrity of Samoa, its independence, and all its rights should be safeguarded;

NOW THEREFORE, we the people of Samoa in our Constitutional Convention, this 28th day of October 1960, do hereby adopt, enact, and give to ourselves this Constitution.” (The Constitution of the Independent State of Samoa 2016, 7-13)⁵.

This Preamble remained unchanged and was maintained from the Independence on January 1 1962, to the present⁶. In fact, Christian principles and Samoan customs and traditions highlighted the important role of this Preamble for framing the Constitution. The authority to frame laws had to stay within the confines of God’s commandments and this authority maintained the impartial administration of justice safeguarding every law created under the Constitution of the Independent State of Western Samoa. The supposition is that without the Preamble, laws became void and the Constitution of the Independent State was something in a vacuum. Aiono – Le Tagaloa claimed that the Samoan government “are part and parcel of their ancient traditions” (1992, 126).

In addition, the introduction of the new tax law to tax the *faiifeau* is subjected to the Constitution of the Independent State of Samoa in which:

“[...]any Member of Parliament may introduce any bill or propose any motion for debate in the Assembly or present any petition to the Assembly, and the same shall be considered and disposed of under the provisions of the Standing Orders [...]” (The Constitution of the Independent State of Samoa 2016, 46)

The Constitution clearly indicates that Bills cannot become an Act of the Parliament unless they were debated, passed in Parliament and assented by the Head of State (The Constitution of the Independent State of Samoa 2016, 46-47). The Standing Orders of the Parliament conveys the fundamental principle of forming laws to become an Act, in a

⁵ Aiono – Le Tagaloa (1992, 126-7) uses Western Samoa instead. This paper prefers the Constitution of 2016.

⁶ Proof of this statement is found in the Constitution of the Independent State of Samoa 2016.

state where it begins from a Bill until it becomes a law⁷. Before we explore how the Parliament of Samoa debated and passed this tax law, it is important to refer to an interview by Sarafina Sanerivi⁸ with the Minister of Revenue⁹ on March 12 2017, whom the tax issue began.

The Minister of Revenue proposed a plan to review tax laws with the intention that everyone who received money had to pay tax (Sanerivi 2017). The interview manifested clearly that the taxing of *faiifeau* and the Head of State were definite parts of the review. Eventually, the Ministry consulted a decision from the National Council of Churches (NCC)¹⁰ and claimed that it was a pending result. Interestingly, before a parliamentary debate took place on May 30 to approve the tax law, the Ministry of Revenue hosted consultations on March 27 and 28 in Upolu and 30 to 31 in Savaii. Doubts have been raised about the validity of this process¹¹, whether it is in line with how Bills are to be introduced into the parliament for approval. In addition, the Minister revealed that “the government needs revenue” and that the change was to be made effective after the 2017-

⁷ According to the Standing Orders of the Parliament 2016, a Bill must be read “three times”; has an “Explanatory Memorandum [...] stating fully the objects and reasons for the Bill”; contains a “title and [...] clauses” indicating its content; “matter which [...] have no proper relation to each other”; and shall not “contain anything foreign to what its long Title imports.” The “First Reading” of a Bill is public consultations which invites the consultants and members of the public to express views and opinions via the Samoa Gazette, newspaper, and /or broadcasting services and members of the parliament, which allow any relevant details of the Bill before it is written in its second reading. The second reading of the Bill is a written statement to become an Act; and the third reading is the reiteration of the Act before the Assembly/Parliament and considers to implement as a new Act, after the assent of the Head of State (Standing Orders of the parliament of Samoa 2016, 68-77).

⁸ A journalist for the long serving newspaper in Samoa, the Samoa Observer.

⁹ Honourable Minister for Revenue, Tialavea Sio Hunt.

¹⁰ The National Council of Churches consisted only of the three mainline denominations: The Congregational Christian Church Samoa (CCCS), the Methodist Church in Samoa (MCS), and the Roman Catholic Church in Samoa (RCCS).

¹¹ According to the Constitution, consultations only take place after the reading of an introduced Bill. It seems that Consultations with the NCC were taken by the government as part of the first reading of the Bill.

2018 budget was to be approved when parliament reconvened in May 30 2017 (Sanerivi 2017).

1.1.1 A Parliamentary debate/session

On March 7 2017, according to the Hansard of the Parliament of Samoa¹², Parliament debated and passed the Tax Exchange Information Bill 2017. The bill discussed the exchange of tax information between 17 countries including Samoa, without touching the *faiifeau*. Parliament reconvened on May 30 2017, to discuss this issue; yet the *faiifeau* were not included. On March 12 2017, the Minister and his Ministry of Revenue planned a review of tax laws, as mentioned earlier in the interview. According to the Maota Daily Progress & Summary of the Parliament of Samoa on May 30 2017, the government passed the Appropriation Bill 2017-2018. The only amendment made on this date was the Income Tax Amendment Bill stating that tax credit was due on December 31 2017, instead of July 12 2017. Parliament then reconvened on June 21 2017, however, nothing seemed to confirm what the Minister of Revenue promised in the interview to tax *faiifeau*.

However, during a parliamentary session on Friday 23 June 2017, the taxing of the *faiifeau* came to light, when the Minister of Finance¹³ acknowledged the Minister of Revenue¹⁴ “for adjusting tax rates to earn revenue for the country.”¹⁵ It was on this date that the Income Tax Amendment Bill to tax *faiifeau* was introduced by the Legislative

¹² See www.palemene.ws.

¹³ Hon. Sili Epa Tuioti, Minister for Finance and Member for Faasaleleaga No. 1 East.

¹⁴ Hon. Tialavea Fea Leniu Tionisio Hunt

¹⁵ Consider the site www.palemene.ws for all the information about Parliamentary sessions regarding taxation. Adjusting tax rates implies a search for money and the author believes this was the initial stage that led to the taxing of church ministers.

Assembly under the Certificate of Urgency (COU)¹⁶. In the re-discussing of the Appropriation Bill 2017/2018, the taxing of *faifeau* began to unfold, when the Minister of Revenue addressed the development of the prison facility claiming that “\$8million [...] was not enough” and strategically, “he will not address the issue of taxing religious leaders as the Bill was yet to be introduced in Chambers” (Parliamentary Sitting Summary, June 2017, 4). Meanwhile, a Member for Vaimauga East¹⁷ opposed the tax strategy. This was overlooked by the Minister of Revenue who strongly insisted the taxation of religious leaders “in the hopes of developing Samoa” (Parliamentary Sitting Summary, June 2017, 5). On June 26 2017, the first and the second reading of the Income Tax Amendment Bill 2017 took place and was adjourned until the next day¹⁸. On June 27 2017, Parliament commenced with the second reading of the Bill followed immediately by a third reading before it was passed as legislation on the same day. The underlying hopes of the Minister of Revenue continued to master the objectives of the Bill and contended for the equal contribution of all Samoans as a “primary” means to develop

¹⁶ The Certificate of Urgency (COU) is part of the Standing Orders (SO) of the Parliament of Samoa. Under the SO 100(2) of the 2016 Constitution, if the Clerk received an urgent Bill from the cabinet, there will be no publication of the said Bill. The progression of the Bill is moved by the Leader of the House (Tuilaepa Sailele Malielegaoi) for debate. The debate on the urgency is limited to 30 minutes. Under SO 101(1), the second reading of the Bill must take place on the third sitting day following. However, when a Bill is urgent, the second reading is done on the day the Bill was read a first time. Under SO 102(2), “an urgent Bill introduced under Standing Order 99/100(2), or a Bill which is proved to the satisfaction of the Speaker to be urgently needed for the interest of the people” (Standing Orders of the Parliament of Samoa 2016, Part XXVI, 67-75.)

¹⁷ Sulamanaia Fetaiai Tauiiili Tuivasa.

¹⁸ Consider the Constitution of the Independent State of Samoa where Bills are to be read first, second and third. Standing Orders of the Parliament of Samoa 2016, under PART XXVI, BILLS, identifies various reading of a Bill. The Procedural & Statistical Digest No 29 of the Legislative Assembly of Samoa in June 21- 23 & 26-27 2017, the Income Tax Amendment Bill was introduced under Certificate of Urgency (COU) on June 23 2017. This Bill was also considered in detail on Tuesday 27 June and was then for a third time and passed in Parliament on the same day. Under the heading ASSEMBLY BUSINESS, this Bill was permitted by O Le Ao o le Malo.

Samoa¹⁹. A member for Aleipata Itupa I Lalo²⁰, revoked the second reading due to minimum public consultations²¹ following the Ministry's plans to review as initially planned in March 2017. However, the Prime Minister objected and supported the hopes contended by the Minister of Revenue, and reflected on the V.A.G.S.T²² in 1994 where its implementation was unproblematic²³.

Consequently, the amendment took place with the Parliament amending eight sections of the Principal Income Tax Act 2012 enforcing this law to take effect in January 2018 once registration was completed on December 31 2017²⁴. This amendment brought to attention a few important things: the *faiifeau/fa'afeagaiga* is addressed as an "employee", the taxing of the "contributions made by members of the congregation" which the CCCS calls "*alofa*"²⁵, the tax law targets individual *faiifeau*, and the consequence of failing to comply. Yet, the CCCS rejected the tax law after its Fono Tele in May 2017 and refused to register accordingly.

Surprisingly, on June 21 to 25 2018, Parliament, for the second time, amended the Income Tax Amendment Bill 2017 again under a Certificate of Urgency. On June 25 2018, the Minister of Revenue tabled two matters of preparation for the 2019 South Pacific Games (SPG) addressing that there was a need for deduction to the assessable

¹⁹ According to the Parliamentary Sitting Summary on Monday 26 June 2017, during the second reading of the Bill, the Minister for Revenue revealed that 15 churches agreed and supported the proposal. This was the Ministry of Revenue's report of their consultations in March 2017, before the Income Tax Bill was introduced in June 2017. The clarification of this tax law implied the importance of "collecting revenue as this is the primary means to develop Samoa."

²⁰ Tafua Maluelue Tafua.

²¹ He raised the concern that "there are 49 constituencies yet only 15 leaders were sought."

²² Value Added Goods and Services Tax. See Samoa Tax Facts 2017 in www.bdo.ws.

²³ The "hopes for developing Samoa" reflects that the *faiifeau* are not part of that development, but the Tax Act 2012 depicts the onus of the *faiifeau* as "spiritual guidance". It means the *faiifeau* are focusing on the people's spirituality.

²⁴ See Appendix for full detail of the Amendment: 2017 Income Tax Amendment No. 11.

²⁵ "*Alofa*" is literally means "love" and members of the congregation offer in freewill gifts of any kind including monetary gifts to show their love to their feagaiga. See section 1.2 for more detail.

income of the sponsors and the removal of taxation from monetary gifts received by a *faiifeau* from other activities, except solely “*alofa*” (Palemene Lona XVI Tauaofiaga Lona Tolu 2018, 358-374).

In particular, five members²⁶ of the parliament including the Minister of Revenue and the Prime Minister supported the 2018 proposed amendment but one member²⁷ rejected it. The clarification of opinions reflected a disconcerted tax issue in this Parliamentary session as the issue rested in the midst of discussing preparations for the 2019 SPG. For instance, a member of Vaimauga Sasae²⁸ asserted that the clarification of this tax law in the 2017 Parliamentary session was minimal. A member of Nuu Tu Taulaga Sisifo²⁹ claimed that the government target the “*alofa*” of the *feagaiga* except small monetary gifts from other activities. This qualifies a Samoan proverb “*E togi le moa ae u’u lona afa*”, meaning, “he throws the chicken while holding its sinnet”. A member of Falealii Sasae³⁰ uttered the absence of consultations in Salani³¹ and articulated that the introduction of this tax law for amendment happened always under COU. Unexpectedly, the matter changed its tenor when an independent member³² strongly

²⁶ Aliimalemanu Alofa Tuuau, Member of Alataua Sisifo (supported the Amendment 2017 and attempted to apply taxation on other activities to all members of the Public); Faaulusa Rosa Duffy-Stowers, Member of Gagaifomauga No3 (supported the amendment 2018); Saulamanaia Fetaiai Tauiliili Tuivasa, Member of Vaimauga Sasae (supported the amendment 2018 but stated that there was minimal clarification of this particular law in 2017); Faumuina Asi Pauli Wayne Fong, Member of Itumalo Tu Taulaga Sisifo (supported the amendment 2018 and claimed that he now fully understands the tax law but it is too late for him, the law has already passed. His claim implied that loving the *faiifeau* in this way would be only half love – to tax the *alofa* but not tax other activities where they get free monetary gifts.

²⁷ Olo Fiti Afoa Vaai asked “Poo le mea o lea faatoa sue tupe e fai ai a tatou taaloga?” meaning “Have we just started looking for money to do our 2019 SPG?” (Palemene Lona XVI Tauaofiaga Lona Tolu 21 Iuni-25 Iuni 2018, page 365).

²⁸ Sulamanaia Fetaiai Tauiliili.

²⁹ Faumuina Asi Pauli Wayne.

³⁰ Fuimaono Te’o Samuelu.

³¹ A village in the far east of Upolu. See map.

³² Olo Fiti Vaai (Member of Salega Sasae).

opposed the 2018 Amendment as he did also in 2017. This opposition reflected a monetary demand by the Minister of Revenue for the 2019 SPG³³. Fundamentally, the debate was undeniably centralised on *alofa* which the Minister of Revenue and the Prime Minister of Samoa defined as a usual income earned by the *fa'afeagaiga* weekly, fortnightly or monthly. Therefore, the debate gave the impression that the government targeted the *alofa* of the *fa'afeagaiga* in particular, for an intended demand (2019 SPG)³⁴. The law was not aimed at the CCCS denomination but individual *fa'afeagaiga* of all churches who are serving in villages. As the biggest denomination, however, the CCCS reaffirmed its rejection in May 2018 and avoided paying tax until today³⁵. This rejection provoked a response from the Samoan government, which can be found in section 1.3.

1.2 The CCCS Rejection

On May 15 to 23 2017, the CCCS FonoTele with minor dissent³⁶, rejected the tax law and urged the Minister of Revenue (via a letter) to delay the implementation of the tax law on January 2018 as the tax law was absolutely vague. On May 26 2017, the

³³ The Minister for Revenue said “Mo le taimi leni, e puupuu le taimi lea tatou te galulue ai [...] mo le 2019 SPG [...] e toe tasi le tausaga le totoe [...] E \$40 miliona le budget mo le 2019 SPG [...] ua ave le \$11 miliona, talosia ia gafatia e kamupani ia fesosoani mai I le suega seleni a le komiti” which literally means “At the moment, we are working in a very limited time [...] for the 2019 SPG [...] we have only one more year left [...] \$40 million budget for the 2019 SPG [...] we gave \$11 million, hoping that the Companies can cater for our committee’s search for money.”

³⁴ According to this Parliamentary debate, the Minister for Revenue stated that the tax law “e faasino lea I faafeagaiga [...] na o tupe maua masani a faifeau [...] o alofa e ao I le vaiaso poo le tailua vaiaso” which literally means as “directs to church ministers [...] their usual income [...] of alofa which is earned or collected weekly or fortnightly” (Page 359-60 of the Palemene Lona XVI Tauaofaiga Lona Tolu). Prime Minister illustrates that “o loo manino lava o mea ia e le masani ai, na o mea lava o alofapoo tau” which means “it is clear that monies received from funerals, weddings, and the likes are not usual income, only the *alofa* or reward.” (Page 362 of the Palemene Lona XVI Tauaofaiga Lona Tolu). Note that the only denomination in Samoa that calls their church minister “faafeagaiga”, and has the tradition of “alofa” is the CCCS.

³⁵ See section 1.3 where the CCCS’s rejected the tax law.

³⁶ According to the CCCS’s letter on 15 Iuni 2018, the CCCS’s General Secretary, Rev Vavatau Taufao, claimed that “e le itiiti ifo I le 98 pasene oi latou uma [...] sa teena leni tulafono a le Malo” meaning, “approximately 98% of them [church members] rejected the government’s tax law.”

General Secretary, Rev Vavatau Taufao wrote to the Prime Minister; unfortunately, there was no reply. On August 7 2017, the CCCS sent another letter to strengthen the delay of implementing the law (Tusi Iugafono Fonotele 2017, 45; Letter 7 Aukuso 2017)³⁷. The CCCS' decision to reject remained unaltered after its FonoTele in May 2018. On June 15 2018, the CCCS Elders' committee pursued the Prime Minister's decision in Apia and issued a letter stating six reasons for their rejection.

Ordination became the intrinsic factor of the rejection. In this regard, the CCCS ordained its *faiifeau* and designated them with *Faiifeau Samoa* (FS) or Reverend (Rev). As a mother church, the CCCS has the authority to assent or to eradicate that designation. According to Rev Taufao, taxation is bothersome, affecting all areas of the congregation's *faiifeau*. In fact, one of the CCCS's obligation is to protect the dignity of ordination. Ordination is one ultimate factor that has controlled the gravity of Christianity in Samoa since its arrival in 1830 and the formation of the CCCS's Constitution in 1928. (O le Faavae o le Ekalesia Faapotopotoga Kerisiano I Samoa 1985; The Constitution of the Congregational Christian Church Samoa 2011).

As mentioned earlier, there were six reasons that founded the rejection³⁸. Firstly, the tax law dissociated with Biblical teachings concerning "flat tax". The eleven tribes of Israel paid this tax except the Levites tribe. According to the history of Israel, her neighbouring nations introduced several kinds of taxation, and the Levites were exempted from these taxes. Further, Genesis 47 and Ezra 7³⁹ gave evidence for the Levite's

³⁷ The CCCS letter stated "Faamolemole pe mafai ona faatuatua le faamamaluina o leni tulafono ona ua manatu, e tatau lava ona toe saili se finagalo o le Fono Tele a le Ekalesia" meaning, "Please we urge if you can delay the implementation of this tax law, as the CCCS wishes to discuss this in its Fono Tele".

³⁸ Letter on 7 August and/or 15 June 2018. To simplify, (1) the law is not in line with Biblical principles; (2) the law contradicts with the CCCS core belief; (3) the law will impact the work of the church; (4) the law does not take into account the church's contribution to the development of the government and Samoa; (5) the need for separation of the church and state; and (6) the CCCS' view to the law.

³⁹ Ezra 7: 21-28 (New Revised Standard Version (NRSV)).