

“LAU AVA LEA LE ATUA”
THE SAMOA TAX AMENDMENT ACT 2017, A
RELIGIO-POLITICO DILEMMA FOR THE *EFKS*:
TOWARDS A THEOLOGY OF *TAULAGA*.

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ABSTRACT

The Samoan Government's decision to impose a direct tax on all members of the clergy in Samoa has caused much consternation for Samoa as a whole. The change in law targets Church-Ministers (*Faifeaus*) who have no formal remuneration but who are solely dependent on the divinely inspired expression of love (*alofa*) from parish members for their livelihood. It is this paper's view that this tax is contrary to the very foundation upon which Samoa, as a Sovereign State, has bound itself with its motto "*Faavae I le Atua Samoa*" meaning "Samoa is founded on God." More importantly, this new tax goes against the core values of Christian beliefs and religious principles which is the fabric that holds Samoa as a closely knit society.

The traditional *ava* ceremony is used here to highlight this sacred relationship between the person partaking and to that which the *ava* is first given. The first portion of the *ava* is always tipped to the ground for God's pleasure and always preceded by the words "*lau ava lea le Atua*" meaning "this *ava* is for you God." It is this paper's argument, that it is this *ava* which the Government now wishes to partake.

As a party to an *herem* covenant with the Almighty Triune God, the Samoa Government's act of taxing the clergy, or servants of the Almighty, is akin to taking what has already been declared sacred.

This paper will attempt to highlight the ramifications arising from an act to take away from what is rightfully devoted to and given wholeheartedly to God using a theology of sacrifice that is embedded in the *ava* ceremony, particularly the libation, or the *sua-alofi* (another name for the *ava* liquid) poured on to the ground.

DECLARATION OF AUTHORSHIP OF THESIS

I, **Bismarck Peniamina TAMATI**

hereby declare that this submission is my own work and that, to the best of my knowledge, it contains no material previously published or written by another person nor material which to a substantial extent has been accepted for the award of any other degree or diploma at Malua Theological College or any other educational institution, except where due acknowledgement is made in thesis. Any contribution made to the research by colleagues with whom I have worked at Malua Theological College or elsewhere during my candidature is fully acknowledged.

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DEDICATION

This work is dedicated to my father, the late Rev. Elder Eti Tamati, whose presence is never far away from me, although he may not be with us in person today.

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accepted by our Lord, and that my life as a servant be counted as a Blessing to our whole family as has been their tradition for many years.

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List of Abbreviations

EFKS - Ekalesia Faapotopotoga Kerisiano Samoa, also known as, Congregational

Christian Church of Samoa (CCCS)

GA – General Assembly of the EFKS

HRPP – Human Rights Protection Party

MOR – Ministry of Revenue

OT - Old Testament

NT – New Testament

The Act – Samoa Tax Amendment Act 2017

KFE – Komiti Feau Eseese

Introduction

The Samoan Government's decision to impose a direct tax on Church Ministers¹ (herein referred to as *Faifeaus*) via the Tax Amendment Act 2017 (herein referred to as the "Tax"), has had resounding effects on *Faifeaus* in Samoa, and in particular, the EFKS community. This comes shortly after the Constitutional Amendment Act (No. 2) 2017 which was assented to on the 6th day of June 2017, provides that Samoa is a nation founded on God.²

It is the writer's humble view that the tax infringes upon the sacred relationship or covenant which Samoa has with God. A country of people that finds pride in giving to gods in prehistoric times now finds itself in a rather ironic situation of apportioning a part of a sacred giving to itself. By way of background, a resolution was passed in the 2017 EFKS General Assembly to totally denounce this tax, and for all EFKS *Faifeaus* serving in village parishes to refrain from participating in this newly-introduced legislation. During this year's General Assembly held in May 2018, this resolution was again upheld requiring all EFKS *Faifeaus* to refrain from paying this tax. Unless this resolution is revoked at a future EFKS General Assembly, no *Faifeau* shall pay this tax or suffer the consequences of defying the resolution of the EFKS General Assembly.³

This presents a religio-politico dilemma for the EFKS Church as it places many *Faifeaus* in a conundrum. They are now faced with penalties imposed by the law for

¹ The "*Faifeau*" is herein used to refer to all ordained Church Ministers from mostly all of the different denominations in Samoa and are members of the National Council of Churches (*Fono a Ekalesia Soo-Faatasi*) The tax is imposed on any *Faifeau* actively serving in a parish, and receiving monetary gifts in the form of *alofa* and other monetary gifts received from the parish.

² Section 2 of this Constitutional Amendment amends Article 1 sub-article 2 to include the words "Samoa is a Christian nation founded on God, the Father, the Son and the Holy Spirit.

failure to account and declare their earnings, or to face the distinct possibility of being stripped of their ordained status.⁴ It is now a choice of being brought before a Court and to face the payment of a fine and possibly imprisonment, or to suffer the loss of their calling as well as livelihood on account of their defying the EFKS General Assembly resolution.

This project aims to discuss this dilemma, from a theological point of view, by using the traditional *ava* ceremony to highlight the notion that whatever is offered to God shall be offered in its entirety. The act of libation, or the pouring of *ava* in honour of a deity takes great emphasis in this paper as it seeks to address the issue of; who shall drink the *ava* that is apportioned to God as per the traditional practice in the Samoan culture. This portion dedicated to God is normally poured on to the ground as no man is worthy to drink what is apportioned to God.⁵ The act of taxing *Faifeaus* in Samoa is akin to drinking the tiny portion of the ceremonial *ava* that is normally apportioned in libation to God. Not only is this contrary to cultural norms, but offends the very nature of giving or offering made to the *Faifeau* the *sui-va'aia ole Atua* or the visible representative of God on earth.

In order to achieve the goals of this project, this thesis is divided into four Chapters. Chapter 1 introduces the issues surrounding the dilemma faced by the EFKS Church. It looks at the Act and its scope, as well as a brief overview of Samoa's current

³ Personal Interview with the General Secretary of the CCCS, Rev. Vavatau Taufao (12/03/2018). Despite this resolution, at the time of writing this paper, there were *Faifeaus* who had already registered in compliance with the tax legislations.

⁴ This was confirmed by the General Secretary of the CCCS, Rev Vavatau Taufao at a brief interview on the 20th March 2018 following a KFE meeting at the EFKS Youth Hall, Mulinuu.

⁵ In the Cultural Worship of the Ava Ceremony, an interview with Lands and Titles Court Judge, Patea Fiaailetoa Taamale Aipovi shared his cultural insights that this is the sacred *taulaga a alii ma faipule* (sacrifice or sacred offering of the village leaders), where a tiny portion of the *ava* is tipped in libation to the ground for God so that He may bless the gathering and for His spirit to provide guidance for the decision makers of the village. Interview with the author, Apia 12 May, 2018.

tax legislation. It will also consider the uniqueness of the relationship between God and Samoa. It will consider the status of the *Faifeau* in a Samoan society as the *sui-va'aia o le Atua* or representative of God, and the importance of this sacred space, *va* or *va tapuia*, between God and humanity. It will also consider the responses by the Church with respect to the Act.

Chapter 2 focuses on the traditional *ava* ceremony and in particular the libation or the *ava* poured onto the ground. It will also consider certain sacrifices and the nature of various Hebrew sacrifices as noted in the Old Testament, noting in particular the essence of *Herem* sacrifices, for it is the author's view that it resonates with the practice of giving to the gods, thus its sacredness.

Chapter 3 looks closely at the nature, significance and essence of traditional offerings made to the *Faifeau*, which includes the *alofa* and other forms of giving. Furthermore, the Samoan offering or *inati* is explained in connection with the origins and nature of *alofa* and how it is declared in the process of *folafolaga* which will be emphasised as a proposed option towards a solution to the present dilemma faced by EFKS *Faifeaus*.

Chapter 4 looks at the idea of developing a Theology of Sacrifice. This is particularly important with respect to Samoans who have declared it sacred to give to God through the *Faifeau* as *sui-vaaia o le Atua*. This chapter will also look at the effects of taking from God – particularly those things that have been set aside as sacred and only for God, a principle embedded in the Old Testament implementations of *Herem*. Various biblical passages will be considered in order to emphasize the implications of meddling with things that were meant to remain sacred for our Lord.

This thesis adopts Stephen B Bevan's Translation model contextual review approach⁶ which aims as much as possible to remain true to the scriptural texts that have been adopted for this project. This methodology takes to heart the reference by Bevans that "all theology is contextual."⁷ This approach has been adopted in light of its supracultural review appeal. In this sense, the *ava* ceremony has been put into a biblical context as it plays a pivotal role in Samoan culture, and most importantly, its resonance with the proposed aims of this project.⁸

Much of the writings as well as the sources used in this project have been analysed critically to ensure that the theological perspective adopted is true to the word of the gospel which it hopes to rely upon. The review is carried out based on writings by a number of scholars in relation to the idea of offerings and giving, particularly sacrifice. Written work on the history and development of the Samoan culture is also considered, with particular focus on the nature of and process of giving in the context of the EFKS. Newspapers, articles, internet and social media are also considered and which has assisted in the formulation of the author's views in this project, and together with the translation contextual perspective, enhances the author's attempts at formulating a theological approach towards the issue at hand.

⁶ Stephen B. Bevans, *Models of Contextual Theology* (New York: Orbis Books, 2002), 65.

⁷ "Contextual Theology: Article for Forthcoming New Westminster Dictionary of Christian Theology (Exclusively Intended for Use by Participants of the 2010 Study Week of the Southwest Liturgical Conference," (2010): 1.

⁸ J. Russel Chandran, ed. *The Cross and the Tanoa: Gospel and Culture in the Pacific* (Suva: Lotu Pasifika Productions on behalf of: South Pacific Association of Theological Schools, 1988). 12. SPATS have been great pioneers in encouraging dialogue that supports any potential alignment of culture and the Gospel.

Chapter 1

The Dilemma

Introduction

This Chapter explores the issue at hand with the Government's decision to tax *Faifeaus*. It will consider the provisions of the Income Tax (Amendment) Act 2017 ('the Act') and its background prior to its implementations. It will then go into why this is uniquely a problem for Samoa as a country that is founded on and in covenant with God. This Chapter will also look at the effects of this legislation upon the barriers of the all-encompassing *va* that dictates the relationship between the Creator and the created as well as all of creation. More importantly, the traditional *ava* ceremony and the "libation" is also discussed in order to highlight the significance of the *ava* libation liquid that is apportioned for God. Lastly, it will reflect on the response by the EFKS on the Act and the ongoing struggle to perhaps reach a consensus in the future somehow.

The Debt Crisis

The Human Rights Protection Party (HRPP)¹ manifesto going into the 2016 National Elections as well as the Ministry of Revenue's Corporate plan for the period 2012-2016 did not make any reference to there being plans for the HRPP to tax *Faifeaus*.² This was in the face of media reports that Samoa was already heading towards a debt crisis situation.³ The Government remained silent on the issue, so when

¹ This is the current ruling political party in Samoa.

² Ministry of Revenue, "Corporate Plan," ed. Ministry of Revenue (Apia: Government Press, 2012).

³ Mata'afa Keni Lesa, "A Legacy We Do Not Want to Pass on to Our Children," *Samoa Observer*, 10 July 2016.

it did arise during the course of the new term of the reigning political party, Samoa was taken by surprise, and more so the EFKS community.

From an economic perspective, given Government's debt exposure of approximately SAT\$1.04 billion *tala* as at the end of September 2017 quarter, the move to tax *Faifeaus* echoes the pressure being placed on Government to meet repayment obligations to foreign creditors. Total public debt as at end of September 2017 was SAT1,048.7 million, equivalent to 49.2% of GDP, with public external debt of SAT 1,021.74 million and public domestic debt of SAT 26.9 million. The Government had maxed its Debt facility at 49.2% of total GDP.⁴ It is in Government's agenda to ensure that it meets its minimal repayments which sits at approximately SAT\$40 million *tala* per year to service all of its public debt. Certain concessionary loans are nearing the end of its grace period for repayment with the bulk (at least 52%) of the External Public Debt to China.⁵ Loan agreements were entered into for mainly road and other infrastructural developments in the country. Speculations of the nation's bankruptcy as a result of the numerous development projects came to the fore leading up to the decision to impose taxes on *Faifeaus* in Samoa

A nation-wide consultation took place, for not only this tax, but other tax related issues⁶, culminating with reforms introduced by the MOR in order to try and address Samoa's mounting financial instability. However, it has been recorded that only a handful of people attended these consultations with a few *Faifeaus* present at these meetings. On the 17th day of June 2017, the new Income Tax Amendment Act 2017

⁴ No country should borrow any more than 50% of its total GDP otherwise its ability to service any Debt facility is compromised approaching a state of Bankruptcy.

⁵ Samoa Ministry of Finance (MOF, "Quarterly Public Debt Bulletin- September 2017 Quarter: Prepared by Aid Coordination & Debt Management Division, Ministry of Finance.," ed. Ministry of Finance (Apia: Government Press, 2017). A copy of this is in Appendix 1

⁶ This included the taxing of the Head of State of Samoa.

(‘the Act’) was passed in Parliament and later assented to by the then Head of State, Tuiatua Tupua Tamasese Efi.⁷

The Income Tax Amendment Act 2017

This Act proposes to tax all income of a person who is commonly holding the position of a minister of religion.⁸ It therefore only talks about those people in the act of organizing and operating a church or group of followers in Samoa only. It does not take into account the income of an itinerant or visiting member of the clergy. It does not include office or administration staff of Church Offices, as well as teachers for Theological Colleges as these are seen as income earning occupations and are currently being taxed.

The Act provides the following legal definition of the term “minister” at section 2:

“minister of religion” means an individual:

- (a) who is ordained, commissioned, appointed, or otherwise holds an office or position, regardless of their title or designation, as a minister of a religious denomination or community that meets the charitable purpose for the advancement of religion;
- (b) whose duties are related mainly to the practice or advancement of religious beliefs; and
- (c) whose duties are performed on a regular basis.”.

Any “minister of religion” under the Act will be required to be registered with the Ministry for Revenue (MOR). His so-called “income” comprises of his “*teutusi*” or envelope and his weekly/fortnightly “*alofa*” from the *aulotu* or parish. This income shall then be assessed under the provisions of the Act, and tax is applied accordingly, to

⁷ At the time of writing this paper, His Excellency, the former Head of State Tupua, Tuiatua Tupua Tamasese Efi, came out publicly to state that he was forced to sign and give his assent to this law and others that he was opposed to in principle. The truth remains to be seen behind such a bold move by Tuiatua to acknowledge such matters of confidentiality.

⁸ A copy of the Act is attached as Appendix 3.

be paid to the Government. *Teutusi* or envelope is the common Samoan understanding and terminology for the practice of presenting monetary gifts to authority, be it *Faifeaus*, family *matais*, or Government leaders during any gathering or traditional *faalavelave*. Despite indicating that it is only the *Faifeau*'s weekly or fortnightly *alofa* that is to be taxed, the Act clearly sets out to capture any and all of the *Faifeau*'s monies and gifts received either at cultural ceremonies such as weddings and funerals, or *teutusi* received whilst visiting parishioners.

The tax levied depends on the amount of money received by the *Faifeau*, and this is on an ascending scale based on the Pay As You Earn (PAYE) model. It is assumed that *Faifeaus* are to fill out their tax forms and are required to file their taxes or face the consequences which is most likely a monetary fine and possibly a prison term thereafter.

Matthew 22:15-22: Background to Taxing *Faifeaus*

The decision by the Samoa Government to tax *Faifeaus* appears at large to draw its authority off the narrative of Matthew 22:15-22.⁹ In this part of the story, the Pharisees have certain people ask Jesus, as part of a plot to trap him, to see whether it is lawful to pay taxes. Jesus' answer skirts the actual question as they were hoping to capture him in what he said. A likely scenario is that they were probably setting him up for treason, and to show that he spoke against Roman rule by defying to pay their taxes. His reply though was simple: pay to Caesar what belongs to Caesar and to God, what

⁹ 15 Then the Pharisees went and plotted to entrap him in what he said. 16 So they sent their disciples to him, along with the Herodians, saying, "Teacher, we know that you are sincere, and teach the way of God in accordance with truth, and show deference to no one; for you do not regard people with partiality. 17 Tell us, then, what you think. Is it lawful to pay taxes to the emperor, or not?" 18 But Jesus, aware of their malice, said, "Why are you putting me to the test, you hypocrites? 19 Show me the coin used for the tax." And they brought him a denarius. 20 Then he said to them, "Whose head is this, and whose title?" 21 They answered, "The emperor's." Then he said to them, "Give therefore to the emperor the things that are the emperor's, and to God the things that are God's." 22 When they heard this, they were amazed; and they left him and went away. *Holy Bible*, NRSV.

belongs to God. He does not mention who, what, when, where and how. The answer is legally accurate, and does not suggest anything going against the reigning authority and the imposition of tax on the people at large.¹⁰

Jesus' answer does not state that taxes are to be paid by everyone, only that they should give to Caesar what belongs to Caesar, referring mainly to the populace's duty of paying their taxes to the governing authorities.¹¹ In other words, it is an endorsement to pay taxes by the general public. He refrains from answering whether it is in line with God's will to pay them, nor was he posed this question. Apelu Tielu believe that there is a lot more than what meets the eye with regards to what the Prime Minister Tuilaepa is using as their Biblical argument, saying:

“this is more of a question of authority, representing a clash of Samoan and Christian values with the profane, imported colonial values of Tuila'epa and his party. But there is one frontier that Tuila'epa has not captured, yet: the church, particularly the EFKS; Tuila'epa seems to have had all the other denominations in his pockets.”¹²

It has been widely noted that the coinage received from these taxes were used by the Romans for the maintenance and building of their empire, but also for their god's. In fact, the treasury housing coinage received by the Romans was kept within their temples.¹³ Romans would visit their temples and make donations or offerings to their gods. If a donation is to be made to a god, then that is to be paid to a god via its priest or priestess. Likewise, the Jews made payment to the upkeep of their temples, and had

¹⁰ Charles Homer Giblin, “The Things of God in the question concerning tribute to Caesar (Lk 20:25; Mk 12:17; Mt 22:21), in *The Catholic Biblical Quarterly*, (33 no 4, October 1971), 519-520.

¹¹ Arthur B. Ogle, “What is left for Caesar: A Look at Mark 12: 13 – 17 and Romans 13: 1-7” in *Theology Today*, (Issue no 3, October 1978), 254 – 264.

¹² Rev Apelu Tielu, "Tuila'epa and Taxing the Clergies," *Samoa Observer*, Apia Samoa. 16 July 2018.

¹³ Kirkegaard B., “Rendering to Caesar and to God: Paying Taxes in the Roman World”, <https://www.elca.org>, paragraph 11. The Temple of Saturn was used as a treasury for the Romans. Taxes were used to build temples in order to honour the gods.

to tithe in order to ensure that they were able to provide for the priests.¹⁴ This is in line with their duties to provide for the Levites as set out in Numbers 18.¹⁵ Levites could not hold land, but all that was devoted to God by other Jews (not being a Levite), was to be theirs and their children's to have. In line then with this taxing background, it is highly unlikely that even the Romans would tax their own priests. It is clear that the Jews did not tax the priests because the temple taxes were designed in order to support the priests.

Indeed, the whole idea of taxation during Jesus' time was for the purpose of supporting the religious lives of the Romans; for them to tax their own priests would have been counted as anathema to them. Government's citation of Matthew 22:15-22 therefore as their biblical authority appears to have been misconceived though it has been widely circulated as the guiding principle behind the implementation of such a measure.¹⁶

Samoa's Taxation System

Like any other developing country, Samoa has its own taxation legislation framework. Taxes are needed by governing bodies all over the world in order to ensure that society runs effectively. It is the notion that all must contribute to generally and commonly needed facilities and infrastructures, and is premised on the principle of equal benefit. Samoa's Tax Policy 2017 shows a very stringent tax regime which

¹⁴ Ibid., paragraph 13.

¹⁵ *The Holy Bible*, New Revised Standard Version Bible (1989). This sets out the covenants regarding the keeping of the Lord's sanctuary or house. This duty was placed upon Aaron and his descendants, meaning that they could not enjoy as others could, but only that which was devoted to or given to God.

¹⁶ Mata'afa Keni Lesa, "Church Tax Not About Theology, E.F.K.S or Whatever. Its About Money," *Sunday Samoan*, 24 June 2018. See also Mata'afa Keni Lesa, "P.M. Delves into Taxes and 'Decline' of E.F.K.S. Church Members," *Samoa Observer*, Apia Samoa, 16 July 2018.

captures practically any and all measures of money received from those that qualify to be taxed. The minimum threshold for a person who is required to pay tax under the Income Tax Act is SAT\$12,000 per annum.¹⁷ The PAYE approach is used, so that the higher your income, the higher your tax. At the moment, the highest percentage is 27% where the annual income is equal to or more than SAT\$20,000.00. Appendix 2 provides a detailed table of the income tax rates relating to salary and wage income effective as from the 1st of January 2007.¹⁸ With the newly imposed Tax, all *Faifeaus* are now required to register, and as such are required to file and pay their taxes in line with the requirements of the law.

A Covenantal Relationship

“Faavae I le Atua Samoa” meaning “Samoa is founded on God.” This is a motto that has been coined as far back as the mid 1900’s. According to Amosa,¹⁹ it was Sauni Liga Kuresa who coined this phrase in his composing of Samoa’s national anthem with the following words, *“Aua e te fefe o le Atua lo ta faavae”*, translated, this means “Don’t be afraid, God is our foundation”.²⁰ Further to this however, Amosa states that although Samoans have been polytheistic in the past, to be sure, the God mentioned in this motto,

¹⁷ BDO Samoa, a Samoan partnership, is a member of BDO International Limited, a UK company limited by guarantee and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms. © 2017 BDO Samoa. All rights reserved. However in its 2017 Publication, it still had Church Ministers as part of the Exempt Group from any Income tax considerations which supports the argument that Government did not even have any plans or intention to tax the Clergy in as far out as 2 months before the fact. BDO, "Samoa Tax Facts 2017," in *Samoa*, ed. BDO International Group (Apia 2017).

¹⁸ MOR-IR54: “Notice to Employers” to advise of the PAYE Tax Rates dictating the Weekly, Fortnightly, Monthly and Annual brackets of Income and the associated tax payable – Effective 1st January 2007. A copy of this is in Appendix 2.

¹⁹ Faala Sam Amosa, "A Theological Interrogation of the Motto: Faavae I Le Atua Samoa" (MTh thesis, Charles Sturt University, 2014), 66.

²⁰ M. Meleisea and P.S. Meleisea, *Lagaga: A Short History of Western Samoa* (University of the South Pacific, 1987), 149.

is steadfastly, the Christian God, the God of the Israelites or the Hebrews.²¹ This motto was formally adopted by the 2nd Legislative Assembly on the 3rd of April 1951. It is also on our coat of arms dated the 12th of April 1951, and again in 1962 when Western Samoa (as it was known then) became independent.²²

As early as the 24th day of August 1830,²³ when Malietoa Vainuupo accepted Christianity was the covenant made. One of Samoa's Kings had honoured the sacred relationship between Samoans and the Christian God brought by the Missionaries.²⁴ This quickly spread throughout all of Samoa who (with some disgruntled groups) discarded their pagan gods for the true living God. In 2017 the Constitutional Amendment (No.2) 2017 was passed by Parliament, making it loud and clear that Samoa was founded on the Triune God, God the Father, the Son and the Holy Spirit.

Clearly, with such a bold motto, a declaration has been made by present and past governmental authorities in Samoa that Samoa is indeed covenanted to God. It has in fact done this by making God its foundation. This is the God of Israel, the God of Abraham, Isaac and Jacob. It is important to establish here that we are referring to the same God that elected the people of Israel as His people with all the covenant promises attested to in Scripture.²⁵ By this, Samoa's livelihood and success is premised on its relationship with God.

Along with this, certain loyalties lie between us and God as a nation. As per earlier traditions, all offerings to pagan gods were sacred. Samoans revered their gods,

²¹ Amosa, "A Theological Interrogation of the Motto: Faavae I Le Atua Samoa," 52.

²² Meleisea and Meleisea, *Lagaga: A Short History of Western Samoa*, 210.

²³ Amosa, "A Theological Interrogation of the Motto: Faavae I Le Atua Samoa," 47.

²⁴ John Williams, *A Narrative of Missionary Enterprises in the South Sea Islands; with Remarks Upon the Natural of the Islands, Origin, Languages, Traditions and Usages of the Inhabitants*. (London: John Snow, 35, Paternoster Row, 1837).

and offered many things to them. It resonates the common courtesy of giving in that “living is giving, and that we live life best as we give our strengths, gifts, and competencies in the service of God’s mission.”²⁶ For Samoans, that practice now pertains to the Jewish God, now widely accepted as the Christian God.²⁷ Due to this covenant we have with God, everything we have declared for God whether it is a food offering, service offering or any other material offering is sacred and must never be taken for the pleasure of any other person again. No other nation in the Pacific has anything similar or close to this,²⁸ and that is why Samoa stands out²⁹.

The *Faifeau* as *Sui vaaia o le Atua* - God’s visible representative on Earth

The *Faifeau* is widely accepted in Samoa as the visible representative (*sui vaaia*) of God on earth as the presence of the *faifeau* at any cultural or village event equates to the presence of God, in the eyes of his parishioners.³⁰ Esekielu Tapu refers to this Samoan perception as the *Faifeau* being the carrier of the people’s impression of the theological divinity of God.³¹ Derek Freeman noted that the traditional Samoan treatment of its chiefs as “mediums” or the main avenue of communication with the

²⁵ Daniel L. Migliore, *Faith Seeking Understanding: An Introduction to Christian Theology, Second Ed.* (Grand Rapids: Wm. B. Eerdmans Publishing, 2004), 324.

²⁶ Saarinen Risto, *God and the Gift: An Ecumenical Theology of Giving* (Minnesota: Liturgical Press, 2005), 1.

²⁷ Amosa, "A Theological Interrogation of the Motto: *Faavae I Le Atua Samoa*," 105.

²⁸ Only America comes close in that it has “In God we Trust” as their motto that is shown in their note currency, however, America is moving more and more away from Christian principles in that it has banned any religion in schools, and is soon to ban all religious doctrine within their public administration offices and schools associated to anything that is against homosexuals.

²⁹ Samoa has been referred to as the crown jewel of the Pacific. Cherelle Jackson, "Samoa Is ‘Crown Jewel’ Says Rice," NZ Herald, www.nzherald.co.nz. (accessed 22/7/18).

³⁰ Olive Samuelu, "Salvation in Church Offering? Towards a Theology of Giving in the Context of the Congregational Christian Church in Samoa." (MTh thesis, Pacific Theological College, 2010), 29.

gods was transferred on to the Missionaries when they arrived as they possessed powers from God to preach about the New Religion, as well as the powers to teach, heal and bring about new changes.³² Amosa supports this view by offering the following explanation on why he believes Samoan's gift giving/offering/*alofa* is considered sacred giving to God when they present them to the *faiifeau*. Amosa states that:

Villagers bestowed on ministers the respect formerly given to priests and *matai* in their religious capacity, together with their entitlement to receive service and material tribute. He was the *ao o faalupega* (head of all titles) and on him (as if on God) were conferred the highest honours of the village, so the minister embodied in himself all its dignity and status, as a new kind of sacred chief.³³

The *faiifeau* is also known as the *faafeagaiga*,³⁴ which is a term that has been coined to show similarity between the sacred relationship between a brother and a sister and that of a *faiifeau* and the parishioners.³⁵ The Samoan brother will always revere and hold higher than himself, his sister. This is the sacred bond which is cherished and held

³¹ Esekielu Tapu, "A Theological Approach to the Gap: Towards Establishing a Congregational Christian Church of American Samoan Theology of the Laity." (MTh thesis, Pacific Theological College, 1999), 62.

³² J. D. Freeman and W. R. Geddes, *Anthropology in the South Seas* (New Plumouth 1959), 191. See also: F. M. Keesing, *Modern Samoa: It's Growth and Changing Life* (London: George Allen and Unwin Ltd, 1934), 21.

³³ Amosa, "A Theological Interrogation of the Motto: Faavae I Le Atua Samoa," 85.

³⁴ Serge Tcherkezoff, ed. "Culture, Nation, Society: Secondary Change and Fundamental Transformations in Western Samoa: Towards a Model for the Study of Cultural Dynamics." *The Changing South Pacific: Identities and Transformations*, 245-301 (Canberra: Pandanus Books, 2005), 271. The Samoan saying "*E mu mata o le tuagane*" ("the brother's eyes burn") denotes the brother's eyes burning from the smoke in preparing her food. This relationship was also applied to the expected relationship between the *faiifeau* (pastor) and the *aulotu* (congregation) as a result the *faiifeau* is referred to as *faafeagaiga*.

³⁵ Manfred Ernst, *Winds of Change: Rapidly Growing Religious Groups in the Pacific Islands* (Suva: Pacific Council of Churches, 1994), 168. *Feagaiga* is the relationship which shows that the brother will love and respect and place his sister above all else, including his life for her. His eyes will burn from the smoke from the fire where he is to make her food.

in high esteem by Samoans.³⁶ Samuelu expands this concept to one of divination of the *faifeau* as follows:

The role of the *faifeau* is literally being divinized ... in the sense that his presence at any of these cultural events equates to the presence of God, in the eyes of his parishioners.³⁷

This view almost goes without saying in the Samoan culture, alluded to by Koria, who noted that:

The Samoan word for a minister or minister of a church is *faafeagaiga*. Literally it means 'covenant' or 'to be a covenant'. So, to a Samoan, a minister is the embodiment of the covenant between God and people. He is God's ambassador, agent, emissary, intermediary and representative on earth.³⁸

Essentially then, from a Samoan perspective, *faifeaus* are here as physical human agents for the Almighty, and as such are treated higher than *matais* during special occasions. Consequently, the *faifeau* is regarded as a "holy man, a representative of God, and *auauna a le Atua* or God's servant and *Tāmā fa'a-le-Agaga* or Spiritual Father.³⁹ They are bound to us as covenants between mere mortals and the Divine God. This is significant because it places us in a sacred relationship to which we as Samoans are bound. As Samuelu aptly states:

If our people give as a sign of respect or *fa'aaloalo* and by maintaining that firm but "sacred relationship" or *va fealoaloai* with God, then again, it is theologically irrelevant since we cannot give back to God, but through his agents (*faifeau* or the Church). What the agents do with our gifts is not our priority, except that we have given it in the name of God.⁴⁰

³⁶ J. W. Davidson, *Samoa Mo Samoa: The Emergence of the Independent State of Western Samoa* (Melbourne: Oxford University Press, 1967), 23.

³⁷ Samuelu, "Salvation in Church Offering? Towards a Theology of Giving in the Context of the Congregational Christian Church in Samoa.," 29.

³⁸ Koria, pg.10.

³⁹ Fa'atutituli Setu, "The Theological Appreciation of the 'Faifeau' in the Congregational Christian Church in Samoa: Is He Christian?" (BD Thesis, Pacific Theological College, 1986), 8.

⁴⁰ Samuelu, "Salvation in Church Offering? Towards a Theology of Giving in the Context of the Congregational Christian Church in Samoa.," 88.

This is in line with what Robert Daly asserted as the main understanding on general religious sacrifice, stating;

“[S]acrifice is generally understood as giving something valuable to God, often in a ceremony that symbolizes an internal offering of commitment or surrender to God in which an external gift is consumed or destroyed. Its purpose can be to acknowledge God’s dominion, to seek reconciliation with God, to render thanks for or to petition for blessings, and in general to establish or protect the relationships that human beings have or want to have with the divine.”⁴¹

Pursuant to this sacred relationship or covenant with God, all things good are given to *Faifeaus* which is a particular aspect of the Samoan treatment of its *Faifeaus* that is found nowhere else in the world of Protestantism.⁴² Things received by them are offerings made by people to the unseen God who cannot materialize in a physical sense to receive the gifts. Instead, God chooses people to receive these gifts on His behalf from times of old. These were the priests and prophets, later, came the disciples and apostles, and now we have members of the clergy. To these have been given the purpose of attending to God’s works, in the keeping of His places of worship and for the caring of the spiritual needs of God’s children on earth.

The issue of what God’s servants actively participating in His ministry do with those things that are gifted is between God and that servant. Tithes, material gifts, money, food and anything of value that is given or done for the *faifeau* then, is essentially an offering or giving made to God. The servants who receive these are to

⁴¹ Robert J. Daly, "New Developments in the Theology of Sacrifice " *Liturgical Ministry*, no. 18 (2009): 50.

⁴² C. S. Craig, *London Missionary Society*, A Report after a Secretarial Visit to the Pacific (May 1952-March 1953). See also: Paulo Koria, "Moving Towards a Pacific Theology: Theologising with Concepts," *SPATS The Pacific Journal of Theology*, no. Series II No. 22 (1999): 14. To the same effect, Samoa has a unique cultural etiquette involved in the division and distribution of food. Food such as fish, chicken, pig, turtle, have to be divided in a certain way and distribution of portions

deal with them in accordance with how God moves them to deal with the gifts accordingly.⁴³ A Samoan who holds the highest of *fa'aaloalo* or respect for the *Faifeau* and the *feagaiga* or covenant will not violate this space because it is sacred. Out of this *fa'aaloalo* for the *Faifeau*, a Samoan will not question where these gifts are given believing that the handing over of the gift is sufficient to receive blessings from the Almighty.

The Phrase - *Ua soli le Va*

Va is the sacred space between the Creator and His creation (includes man and all of creation), Aiono-Le Tagaloa notes that this is the foundation of everything Samoan.⁴⁴ This space between people, and especially God has been practiced and recognized by Samoans for time immemorial. It was here centuries before the Missionaries introduced the *Papalagi* God to our shores.

Breaches of this *va* includes not addressing a person in the correct or respectful manner, or being in the presence of a person that you are not equal to in society. It is also broken if a person takes something that belongs to someone of a higher rank. The *faifeau* is considered one of the most highest ranking persons in a Samoan society which is why they are given the salutation *ao-o-faalupega* or the highest of all the titles

follows a certain order according to social status. For some fish, the head is considered the most important portion while the tail is for others.

⁴³ Rev Siaosi Mataia, Vailoa EFKS. Interview with author, Apia 23/05/2018, 2018. Mataia also highlighted the fact that the large majority of a pastor's funds is normally given back to the Church and to help with many church activities, together with a number of other gratuitous donations to a multitude of other charitable purposes.

⁴⁴ F.A.L. Tagaloa, *Tapuai: Samoan Worship* (Fanaafi Aiono - Le Tagaloa, 2003), 7. See also Augustine Kramer, *The Samoa Islands* vol 2, trans by Theodore Verhaaren vol 2 (Auckland: Pasifika Press, 1995), 05-110. Kramer says that in the Samoan honorific greetings, the pastors are called *ao-faalupega* (head of the status quo) and *Faafegaiga* (covenants).

and salutations.⁴⁵ Taking something that has been given to a *faiifeau* would be an example of a breach of this sacred social or spiritual space, or as Samoans put it, *ua soli le va*. The new tax which has been imposed on *faiifeaus*, is a clear breach of this sacred space. There is an infringement because Government now requires that sacred gifts set aside for God from His people through His earthly representative (i.e. the *faiifeau*) be given to it (the Government) instead.

Since its coming into force, the Act now enables the taxing of members of the clergy on any sums of money they receive during the course of carrying out their duties. Samoa's tax system is extremely broad and covers a multitude of activities across many sectors of the economy. It does however exempt income received by Charitable Organisations that are established under the Charitable Trusts Act 1965, as well as Incorporated Societies whose primary objective is to carry on activities and fundraisings for their charitable purposes. Ironically, a charitable purpose under these two pieces of legislation still includes all activities or matters related to religion and therefore should cover donations made to the Church and impliedly those ministering for the Church.

The Church's Response

At the EFKS General Assembly or Fono Tele in the year 2017, a resolution was passed that the Church will not support nor give credence to the proposed imposition of taxes on *Faiifeaus*.⁴⁶ This is clearly set out in the *Tusi o Iugafono a le Fono Tele FT17/25* at page 25 of the Fono Tele Resolutions for the year 2017 (hereinafter referred to as "the Resolution"). The Resolution was twofold:

⁴⁵ Amosa, "A Theological Interrogation of the Motto: Faavae I Le Atua Samoa," 85.

⁴⁶ Mata'afa Keni Lesa, "Church Implores Government to Reconsider Tax Law," *Samoa Observer*, 19 June 2018. General Secretary of EFKS, Rev. Vavatau Taufao is quoted in the article saying: "This is why the Fonotele (E.F.K.S's General Assembly) rejected this law in 2017 and again in 2018."

- (a) oppose the paying of taxes; and
- (b) to write a letter to give to Government concerning this matter.

In the General Assembly held in 2018, this was re-emphasised and passed as a resolute decision of the EFKS. Pursuant to the Resolution passed and re-affirmed in the General Assembly of 2018, the majority of parishes must adhere to the decision of the General Assembly, until such time as the General Assembly revokes the Resolution.⁴⁷ The removal of *Faifeaus* ordained status has deterred many *Faifeaus* from abiding by the law.

Unless the Resolution is revoked at a future General Assembly, it is likely that this will be the status quo, in doing so, the EFKS will have spoken out against the Government whilst maintaining the following position:

“Our goal is not to be seen as we are opposing the Government but rather we are protecting what belongs to the church. In the view of the E.F.K.S. Church, this law is not in line with Biblical teachings.”⁴⁸

Unfortunately, this could lead to a number of charges including tax evasion, non-compliance with statutorily imposed duties, and possibly sedition.⁴⁹

The Church’s response is in line with the traditional thinking that it is wrong, not only by our cultural standards, but also in theological thinking to tax gifts which have been presented to *Faifeaus* to Honour and seek Blessings from the Almighty God. As

⁴⁷ General Secretary, "Iugafono Fono Tele 2017," in *CCCS General Assembly 2017* (Malua: Malua Printing Press, 2017). *Tusi Iugafono, Fono Tele EFKS 2017*; As the custodian of all Resolutions from the General Assembly, the KFE at its meeting in January when the Act became effective Legislation, issued a response to Government that no Committee or body including Government is at liberty to change a *Iugafono* (resolution) of the General Assemble until it reconvenes in May 2018.

⁴⁸ Mata'afa Keni Lesa, "E.F.K.S. Church Ready to Face "Consequences"," *Weekend Observer*, 7 July 2018 2018.

⁴⁹ Samoa News, "Samoa's Defiant Church Ministers Could Lose Personal Assets," (Samoa News, 2018). The following extract was taken from the article: “The Government will seize church ministers’ personal assets prior to taking them to Court if they continue to defy the new tax law. The warning comes from the Minister of Revenue, Tialavea Tionisio Hunt, during an interview with Samoa Observer on the taxing of the alofa (offering) received by Church Ministers. “Aside from the church

trustees of these gifts, *Faifeaus* must make a decision to suffer the wrath of an unseen and all-powerful God or to suffer the consequences of an uncertain future should they choose to violate man-made and man-enforced laws. The position of the church from the General Assembly 2018 is quite clear with regards to where their allegiance lies with some predicting the downfall of the HRPP regime if they continue to pursue this tax.⁵⁰

Summary

This Chapter has introduced the primary issues relating to the imposition of the new Income Tax Amendment which has resulted in the taxing of income of *Faifeaus* referred to generally as ‘ministers of religion’. These are the *faifeau* who are the official representatives or servants of God here on earth. It has looked at the new Act and its scope, as well as Samoa’s new stringent tax regime which imposes taxes on *faifeaus*.

It has considered Government’s biblical foundation for the imposition of the tax, which sees it as being misconceived. It has also looked at the covenantal relationship that Samoans have with God, after it had declared itself through its relevant authorities as being founded on God, “*E faavae Samoa I le Atua*” on a number of occasions. It has also elaborated on the issue of the sacred space between God and man and how the new Act violates this space.

The taking of tax from members of the clergy is seen to be a breach of the sacred *va* between God and man. The Church’s response to the Act shows that it is in line

ministers of the Congregational Christian Church there are also other denominations who have not been registered with Revenue Office,” he said.”

⁵⁰ Tipi Autagavaia (RNZI), "Church Warns of Downfall of Samoa Govt over Tax," Samoa News, <http://www.samoanews.com/regional/church-warns-downfall-samoa-govt-over-tax>.

with this thinking, although it faces an uncertain future should it decide to refrain from abiding by the terms of the law.

Chapter 2

Who Shall Drink God's Portion?

Introduction

This Chapter looks closely at the essence of the liquid that is poured out, or libation, as indicated in the title of this thesis. It will initially define the term and explore the essence of the libation as an offering made to God, together with its biblical references and explanations. The origin of libation in the Samoan traditions will also become part of this chapter, as well as exploring the Old Testament notion of *Herem*, things that are offered as sacred to the Lord.

Libation to God – *Lau Ava lea le Atua*

In Samoa, traditions dictate the giving of sacrifice to gods. Centuries before the arrival of the missionaries in 1830, Samoans have always worshipped gods, a unique trait that Rev John Williams noticed when he first arrived of the Samoan's tolerance for the gods of other men.⁵¹ It was known that *Tagaloaalagi* existed in various forms.⁵² As polytheists, Samoans worshipped *Tagaloaalagi* in all his various forms, as well as worshipping creatures. They gave food and artefact offerings, and established places of worship or altars for them. These included the centipede and the octopus, as well as the

⁵¹ R. P. Gilson, *Samoa 1830-1900: The Politics of a Multi-Cultural Community* (Melbourne: Oxford University Press, 1970), 72.

⁵² Leanavaotaua Sekuini Sevaaetasi, "A Study of the Cultural and Indigenous Religious Beliefs, and Their Help and Influence in the Understanding, and the Accepting of Christianity in Samoa." (BD thesis, Pacific Theological College, 1978), 19-21. See also: Amosa, "A Theological Interrogation of the Motto: Faavae I Le Atua Samoa," 36.

unseen god *Tagaloaalagi*.⁵³ It was only when the Europeans arrived that they began to worship the heavenly gods, which is where the word “*papalagi*” came from – the thunder or noise from the heavens.⁵⁴ The development then of this culture of gift giving and offering of sacrifices did not rest on a biblical understanding, but simply a knowing and awareness of the supreme beings surrounding them from time immemorial.

Libation - Defined

The ritual of libation was practiced in Samoa long before the Christian God was introduced to its leaders in 1830. This act of offering is naturally preceded by the words “*lau ava lea le Atua*” which is treated as a prayer meaning “Let the God drink *Kava* (*ava*) that this gathering may be pleasant.”⁵⁵ Some chiefs would actually say as much as:

“o lau ava lenei le atua (vary)
Ia manuia mea uma i lou faatasi mai
Ia matou toe faamavae i le
filemu ma lau faamanuiaga.”⁵⁶

⁵³ Augustin Krämer, *The Samoa Islands: An Outline of a Monograph with Particular Consideration of German Samoa* (Honolulu: University of Hawaii Press, 1999), 24.

⁵⁴ Ibid., 27. See also: N. Rowe, *Samoa under the Sailing Gods* (London: Putnam, 1930), 339. See also: George Turner, *Samoa: A Hundred Years Ago and Long Before* (London: Mac Millan & Co. Ltd, 1886), 330.

⁵⁵ Dorothee von Hoerschelmann, "The Religious Meaning of the Samoan Kava Ceremony," *Anthropos* 90, no. 1/3 (1995): 194. See also: Sevaaetasi, "A Study of the Cultural and Indigenous Religious Beliefs, and Their Help and Influence in the Understanding, and the Accepting of Christianity in Samoa," 27. Sevaaetasi translates this prayer as follows; “Here is Kava for you, God. May everything turn out to be right, while you are there, and may we part in peace with your blessing bestowed upon us.”

⁵⁶ R. S. Seva'aetasi, *The Hidden Legends and Transitions of Samoa* (Pago Pago, Am. Samoa 1976). Quote taken from the accounts of: Sevaaetasi, "A Study of the Cultural and Indigenous Religious Beliefs, and Their Help and Influence in the Understanding, and the Accepting of Christianity in Samoa," 27.

Libation is an ancient ritual pouring of a liquid as an offering to a god or spirit (*aitu*) or in memory of those who have died as Churchill witnessed in 1916 that the prayer was still:

*“Let the Aitus drink the kava, this appreciation is very tasty.”*⁵⁷

It was and still is a sacred covenant between the material and the spiritual worlds.⁵⁸ According to Patton, “the act of pouring is a paradigm of the state of non-reversal.”⁵⁹ This resonates with the author’s reasoning that that what is offered and dedicated to God cannot be taken back or reversed as it is already poured. One cannot recollect what one pours onto the ground, it is immediately dispersed if not absorbed by the ground. It was common practice in many religions of antiquity and continues to be offered in various cultures today, varying greatly in both the act (partial or complete emptying of the vessel, with or after other offerings etc.) and material offered (primarily water, wine, milk or honey etc.)⁶⁰ It is an ancient ritual that dates back to more than 2000 B.C.E.⁶¹

Libation in the Bible

In the Bible the term Libation is mentioned 35 times with the first in Genesis 35:14. However for the purposes of this paper, the author wishes to draw particular emphasis to the narrative of 2 Samuel 23:15-17⁶² where it speaks of King David’s drink

⁵⁷ W. Churchill, *Samoan Kava Custom* (Washington 1916), 55. See also James W. Turner, “The Water of Life: Kava Ritual and the Logic of Sacrifice” in *Ethnology*, Vol 25, No. 3 (July 1986), pp 203 – 214.

⁵⁸ Kimberley Christine Patton, *Religion of the Gods: Ritual, Paradox, and Reflexivity* (New York: Oxford University Press, 2009), 28.

⁵⁹ *Ibid.*, 50.

⁶⁰ Helmer Ringgren G. Johannes Botterweck, Heinz-Josef Fabry, "Theological Dictionary of the Old Testament, Volume 9," (Grand Rapids: Wm. B. Eerdmans Publishing, 1998), 458.

⁶¹ Patton, *Religion of the Gods: Ritual, Paradox, and Reflexivity*, 31.

⁶² 15 David said longingly, “O that someone would give me water to drink from the well of Bethlehem that is by the gate!” 16 Then the three warriors broke through the camp of the Philistines, drew water from the well of

offering. This particular passage draws a close parallel to the goals of this thesis, since it clear from the outset that it is clear that David saw much more than just a simple drink of water from what the three warriors fetched for him from the well of Bethlehem. He could not drink it as it was too precious for his own use and it would be self-centred of him to have drunk it only to serve as gratification for his thirst. This is a very fitting act with regards to our most precious and prized possessions. It is this same mentality that calls for our willingness to sacrifice, for whatever is offered becomes more precious by being offered.⁶³ Although the NT does not exactly point to any specific libation acts of sacrifice as in the OT, Musa M. Dube and Gerald West alluded to the presence of this special ritual in Paul's letter to the Philippians, (2:17) where the Apostle Paul made the following statement that, "but even if I am being poured out as a libation over the sacrifice and the offering of your faith, I am glad and rejoice with all of you."⁶⁴ For Dube and West, it is a clear indication that the Apostle was well aware of the practice of libation in relation to sacrifice as a traditional practice in Israel. The Letter to the Hebrews (9: 9 – 12)⁶⁵ sums up the NT well by referring to the ultimate sacrifice of the life, death and resurrection of our saviour Jesus Christ who poured His whole being in libation to God, His own blood for eternal redemption of humanity.

Bethlehem that was by the gate, and brought it to David. But he would not drink of it; he poured it out to the Lord, 17 for he said, "The Lord forbid that I should do this. Can I drink the blood of the men who went at the risk of their lives?" Therefore he would not drink it. The three warriors did these things

⁶³ Alexander Maclaren, "A Libation to Jehovah," *Expositions of Holy Scripture* (2004).

⁶⁴ Musa W. Dube Shomanah Gerald O. West, ed. *The Bible in Africa: Transactions, Trajectories, and Trends* (Boston: Brill, 2000), 283.

⁶⁵ 9 This is a symbol[a] of the present time, during which gifts and sacrifices are offered that cannot perfect the conscience of the worshiper, 10 but deal only with food and drink and various baptisms, regulations for the body imposed until the time comes to set things right. 11 But when Christ came as a high priest of the good things that have come,[b] then through the greater and perfect[c] tent[d] (not made with hands, that is, not of this creation), 12 he entered once for all into the Holy Place, not with the blood of goats and calves, but with his own blood, thus obtaining eternal redemption

Alo Pita alludes to the account of Mark 12:41-44 to amplify the notion of sacrificing wholeheartedly from the perspective of the widow's offering with regards to Almsgiving;⁶⁶

⁴¹ He sat down opposite the treasury, and watched the crowd putting money into the treasury. Many rich people put in large sums. ⁴² A poor widow came and put in two small copper coins, which are worth a penny. ⁴³ Then he called his disciples and said to them, "Truly I tell you, this poor widow has put in more than all those who are contributing to the treasury. ⁴⁴ For all of them have contributed out of their abundance; but she out of her poverty has put in everything she had, all she had to live on."

The point is that whatever is offered has to be of great value to the one who is making the sacrifice. If we wish to taste the sweetness of our earthly riches and entitlements, scripture has now posed the question of; Was not the water from the well of Bethlehem sweeter to David as he poured it out unto the Lord than if he had greedily gulped it down?

Libation – Samoan Origin

For Samoa, the *ava* ceremony is seen as a religiously motivated spectacle⁶⁷ which carries more meaning than just a gathering of *matais* (chiefs) enjoying a mere beverage.⁶⁸ *Ava* has always been treated as a ritual practice with deep religious foundations and was already a traditional form of worship before the arrival of the Messenger of Peace in 1830.⁶⁹ The tradition of giving 'ava' which is poured on to the ground before one partakes in the drinking of what is apportioned to them is one such

⁶⁶ Alo P Pita, "The Widow's Offering and Jesus' Response (Mark 12:41-44): A Comparative Study to Giving from a Samoan Ecclesiastical Perspective" (BD thesis, Malua Theological College, 2010). 43.

⁶⁷ von Hoerschelmann, "The Religious Meaning of the Samoan Kava Ceremony," 193.

⁶⁸ J. H. Wagner, "The Lotus Land of the Pacific.," *Harper's New Monthly Magazine* 105:1897, 626.

⁶⁹ Herbert Tischner, "Sudsee. ," *H. Tischner (Hrsg.) Volkerkunde* (1959): 265.

tradition.⁷⁰ Some say it follows the story of the *ava* between the Samoan god *Tagaloa Ui* and *Pava* of *Saua* in Ta'u.⁷¹

In the ritual of the *ava* ceremony, no one is ever allowed to stand or walk about inside the house or *fale* except for the distributor.⁷² According to legend, *Pava's* little son entered the house and by walking about, showed disrespect to the gathering of the chiefs. So, *Tagaloa* said, "*Pava*, restrain your son because of the *ava* ceremony!" The little boy however, would not obey and continued to walk about. A second time *Tagaloa* said, "*Pava*, restrain your son." The youngster still refused to obey. Finally *Tagaloa* took hold of his walking stick⁷³ and struck the little boy down, splitting him in half.

Then *Tagaloa* said, "*Pava*, let us have your son as a *kava* snack (*fono o le ava*), there is your half and here is mine." *Tagaloa* however saw that *Pava* was in distress and crying because of his love for his son. So *Tagaloa* said, "*Pava*, do not grieve; your son shall live again. Bring *ava* for a second morning bowl." ("*Pava, o le a toe ola le tama, ae aumai sou ava e liugalua ai le taeao*"). Immediately the *ava* was brewed and *Tagaloa* took his cup and before he drank it, he poured a portion of it on to the ground and spoke these words, "This *ava* shall bring the boy back to life." ("*Le ava lenei ia toe*

⁷⁰ von Hoerschelmann, "The Religious Meaning of the Samoan Kava Ceremony," 194.

⁷¹ Brother Herman, *Tala O Le Vavau (Samoan Legends)* (Pago Pago, American Samoa: The Association of the Marist Brothers' Old Boys, 1955), 3.

⁷² von Hoerschelmann, "The Religious Meaning of the Samoan Kava Ceremony," 194.

⁷³ Others note that this may have been the mid rib of a coconut frond according to; Tele'a Logoleo V. Faleali'i, "God in the Ava Ceremony: A Theological Reflection from One Polynesian Context" (PTC Suva, 1998), 65. See also Faasi'i like some who state that he was simply beaten to death; Urima Fa'asi'i, "Gospel and Culture in the Ava Ceremony," *Pacific Journal of Theology* 2, no. 10 (1993): 61.

soifua ai le tama.”), and immediately the boy’s severed parts came together and he lived again.⁷⁴

This story speaks of how this act of sacrifice gives meaning to how Samoans devote their lives and worship to the god *Tagaloa* who gives life to the people. Every time an *ava* ceremony is carried out, the pouring of *ava* on to the ground is symbolic of man’s appreciation of the life that God gives us.

Fa’asi’i provides a significant contextual theological insight into the whole process of the *ava* ceremony and believes that, “Through the *ava* ceremony, the redeeming love and divine fellowship of the triune God can be shared and experiences by the people of God”⁷⁵. The whole process has been contextualized to signify that the pouring of the *ava* is akin to Christ shedding His blood for us, and the crushing of the *ava* sticks, relates to the crushing of Christ on the cross⁷⁶.

The whole process of the *ava* ceremony therefore can be contextualized in order to reflect on Christ’s love for us. The partaking therefore of the *ava* is an important ceremony, and the giving of the *ava* that is tipped for God, essentially means that, that portion is meant for God and God only. This would be in line with Faleali’i’s conclusion that the *ava* ceremony “are reflections of the worldview that the *ava* ceremony symbolically connects humanity to the divine realm of the gods and deities. Therefore, the rituals are reflective and constitutive of the sacredness and sanctity of the occasion.”⁷⁷ Faleali’i’s conclusion comes after reviewing similar ceremonies in Polynesian countries where the *ava* ceremony is conducted.

⁷⁴ Herman, *Tala O Le Vavau (Samoan Legends)*, 4. See also: von Hoerschelmann, "The Religious Meaning of the Samoan Kava Ceremony," 194.

⁷⁵ Fa’asi’i, "Gospel and Culture in the *Ava* Ceremony," 62.

⁷⁶ *Ibid.*, 63.

⁷⁷ Faleali’i, "God in the *Ava* Ceremony: A Theological Reflection from One Polynesian Context," 70.

Tofaeono and Onesemo further add to this within the Samoan context that “the *ava* ceremony is also a medium through which the blessings on the *fanua* and ‘*ele’ele*’ are issued. It is where divine blessings are assured and springing forth. All in all, the point in *ava* ceremony is to highlight the religious aspect which exists in the *fa’aSamoa* and the beliefs of *ava* where humanity meets the divine or *Sa-Moana* deities as well as *fanua* and ‘*ele’ele*.’”⁷⁸

An age-old tradition, the act of libation or pouring of this *ava* is significant because it presupposes the existence of a supreme being overlooking the affairs of all Samoans.⁷⁹ Prior to the Christian God libation, Samoans would tip the *ava* on the right to acknowledge the existence of their ancestors, and also their pagan gods⁸⁰. Now the *ava* is poured in front to acknowledge the presence of God, and if the drinker wished to acknowledge the presence of their ancestors one would pour the remaining portion after s/he had drunk over his right shoulder.

Suffice to say, that the *ava* ceremony, whilst it may have applied to the worship of pagan gods during pre-Christian times, still applies today as a sacred ceremony which recognizes the existence and supremacy of an Almighty God. To this God is tribute made with the tipping of the first portion of the liquid prior to its consumption by the receiver of this precious liquid.

It is also believed that this is the *taulaga* or sacrifice given by *matais*, or chiefs when the opportunity or an event gives rise to the consumption of *ava* at special cultural ceremonies. The first *ava* prior to consumption by the holder of the *ava* cup firstly

⁷⁸ Ama'amalele Tofaeono and Ioelu N. Onesemo, *Constructing Sa-Moana Contextual Theology: Methodology and Application* (Pago Pago American Samoa: Taumainu'umau Publishing Ltd, 2016), 21.

⁷⁹ Sevaetasi, "A Study of the Cultural and Indigenous Religious Beliefs, and Their Help and Influence in the Understanding, and the Accepting of Christianity in Samoa.," 26.

⁸⁰ Amosa, "A Theological Interrogation of the Motto: Faavae I Le Atua Samoa," 111.

recognizes and acknowledges the presence and also authority of God in a Samoan's life. Samoans pour this part of the *ava* in Honour of God, revering Him in all that they do, this ranges from simple gatherings to even greater ceremonies such as the bestowal of chiefly titles or *saofa'i*.

It is out of fear for and deep respect for this that Samoans have always devoted this part of their *ava* to this supreme being. If not out of fear, it is also a prayer for blessings not just on the person, but for the ceremony that is being held, as well as the family members and those associated to or involved in the ceremony that is being conducted. It is poured to the ground as no man is worthy to take or drink God's portion. To not do so had ramifications for the person consuming the *ava*.

It is commonly believed that the failure of an *ava* consumer to make this sacrifice would result in him/her losing his/her gift of oratory speech. This is equivalent to losing one's dignity in a Samoan society, for the gift of oratory speech is believed to be a gift from the gods and will only be given to those who adhere to the traditions of sacrifice and giving to the deities.

The offering of the portion is akin also to the offering of the first fruits of all good things to a divine being. For any other being or person to take this for their personal consumption would be considered a violation of this sacred tradition. Incidentally, ramifications lie in store for those who choose to take this portion that has been put aside or devoted for God. To answer the questions posed in this project, the only person who can drink God's portion, is God alone, or God's duly ordained representative, in the physical form of an ordained minister of religion, the *Faifeau*.

***Herem* – Devotion to God**

The Act does not take into account the significance of giving and the intention behind the idea of sacrifice. The Israelites, as God's chosen people, had developed their own notion of sacrifice through guidance from its priests as early as Mose's time.⁸¹

The biblical references of giving can fall into three different categories. The first of which is in relation to the notion of *Herem*, which is translated variously as "proscribed," "devoted to destruction" and later as "excommunication."⁸² Sometimes constructed as a verb, sometimes as a noun, *herem* refers to the separation or banning of something or someone. *Herem* are those sacrifices or gifts that are sacred as they have been "devoted" to God. These are special gifts given especially for priests, they have been set aside in order to Honour God with the first fruits of a person's labour.⁸³

The second form is *Qorban*, these are peace offering gifts intended to seek God's favour to ensure prosperity and also a peaceful existence amongst a community.⁸⁴ The third form of sacrifice is *Zebah*, these were burnt offerings intended to seek cleansing and forgiveness from God. Due to word limitation, this paper wishes to dwell more on the sacrifice of *herem* as it has particular significance with respect to the objectives of this paper. *Herem* has great significance for the people of Israel. This is because it is the ultimate sacrifice that can lead to the total destruction of a thing or a person that is declared to be or wholly devoted to God. This sacrifice therefore is to be taken seriously given the serious consequences that can result from it.

⁸¹ H.D. Park, *Finding Herem?: A Study of Luke-Acts in the Light of Herem* (Bloomsbury Academic, 2007). 37.

⁸² HILA RATZABI and MJL ADMIN, "What Is Herem?," <https://www.myjewishlearning.com>. (accessed 18/4/18).

⁸³ Yair Hoffman, The Deuteronomistic Concept of the Herem" in *Zeitschrift für die alttestamentliche Wissenschaft*, vol 111, no. 2, 1999, pp 196-197. (ATLA Religion Database, 16/7/18).

Herem, in its purest form is a ban, and is a sacred gift offering to God. The importance of keeping in line with the giving of this nature is in order that God's people adhere to and obey His laws and worship no other than Him, and Him alone. *Herem* bans normally result in excommunication from the tribe, and the offenders are treated with contempt for their offending.

End results of non-compliance or disobedience with respect to an *herem* offering can be disastrous. A thing that is given as *herem*, cannot be ransomed or redeemed, but must be put to death.⁸⁵ An example of this is Jephthah's sacrifice of his only daughter (Judges 11:30-40).⁸⁶ Prior to defeating the Ammonites, Jephthah made a vow to God that whatever met him on his arrival home would be made a burnt sacrifice to God. Despite his deepest regret upon seeing his daughter, he nevertheless complied and she was sacrificed to God for the victory given to him at war⁸⁷.

Summary

This chapter has considered in more detail the ritual of libation, with particular reference to the *ava* ceremony. It has reflected on the tradition of the *ava* ceremony and its historical significance and how it can relate to modern day theology. The *ava* ceremony is essentially a sacred ceremony where man and God meet, and a portion is provided to God in order to seek His Blessings for not only the ceremony but for all

⁸⁴ Joseph A Fitzmyer, "The Aramaic Qorban Inscription from Jebel Hallet Et-Turi and Makr 7: 11/Matt 15:5 in *Journal of Biblical Literature* Issue 78, No 1, March 1959, 60 – 65.

⁸⁵ Yair Hoffmann, "The Deuteronomic Concept of the Herem" in *Zeitschrift für die alttestamentliche Wissenschaft*, pp 196-197. Leviticus 27:28-29 contains instructions relating to offerings and all that is offered to God, whereby every devoted thing is most holy to the Lord.

⁸⁶ Judges 11:30-40.

⁸⁷ There is some contention over what Jephthah actually did with his daughter, some have said that she was given over to serve at the temple, as a perpetual virgin, though others have said that she was given up as a burnt offering. See MacDonald W., "Believer's Bible Commentary", (Thomas Nelson, USA), pg.276-7

those in attendance. The *ava* apportioned for God is therefore sacred, and is considered devoted to God, and can only be received by God or God's representative, the *faifeau*.

Likewise, Samoa has devoted itself to God, and therefore all gifts to God, which are given to *Faifeaus*, are to remain sacred and not to be taken again by any person, least of all, its own leaders. It has also considered the various sacrifices which were made to God, and in particular the significance of *herem* sacrifices, what it is and the consequences of taking away from what is already devoted to God.

Chapter 3

Monetary Donations as ‘*Taulaga*’: A Paradigm Shift

Introduction

This chapter aims to consider the concept of “*alofa*”, the monetary contribution of church members made periodically as a form of salary for their church’s minister/minister/*Faifeau*. It proposes to look closely at the meaning of this term and how and why it is carried out. It will consider whether there is indeed a tax policy on sacrifice, and whether or not Government has fully considered how to give full implementation to the provisions of the Act. It will then consider where Samoan churches have gone wrong in providing for an enabling environment for this new Act to be effected.

The notion of “*alofa*” is basically a love or peace offering, normally made via monetary contributions and is given by Samoans to their church’s minister/minister on a periodic basis. For most, it varies from this as a fortnightly stipend for their *Faifeaus* whilst others are made on a monthly basis.⁸⁸ *Alofa* is the Samoan word for love, and so it is with love that these offerings are made. To most people, this is a gift of love and essentially a sacrifice on their part. These monetary offerings, as long ago as the missionaries’ time⁸⁹ were declared before all church members in the process that is now known as “*folafolaga o le alofa*”.

⁸⁸ Samuelu, "Salvation in Church Offering? Towards a Theology of Giving in the Context of the Congregational Christian Church in Samoa.," 13.

⁸⁹ Taulaga is considered to have commenced in the year 1836, where annual contributions were encouraged by the missionaries; Peter Hempenstall, "On Missionaries and Cultural Change in Samoa," *Journal of Pacific History*, no. 39 (2004): 250.

Despite having passed the new law, Government appears not to have a clear policy in place to tax ministering clergy members. So far, the incumbent Minister for the Ministry of Revenue, Tialavea Seinafo Hunt indicates that it is only the *alofa* that is to be taxed⁹⁰. Basically, all those monetary contributions that are declared in open church are the monies that are to be taxed. Any other money aside this will not be taxed by the Government. Despite this being the case, the law itself does not state that, but instead captures “all of the earnings” of a ministering clergy. Everything is included, including envelopes received from weddings, funerals and chiefly bestowment ceremonies to name a few.

The development of a new policy would pose many questions given that this is a new concept requiring the re-vamping of deeply imbedded Samoan cultural beliefs and practices. It is therefore not a small change, but one which ultimately seeks to re-engineer the moral thinking and very fabric of Samoan society.

This chapter proposes to do away with the practice of *folafolaga*. This is the root problem for the tax problem that members of the clergy find themselves in. It is believed that once we dispose of this practice, we are likely to spare our members of the clergy from the need to pay tax. Previous studies and opinions have been written to dictate that this practice is already contrary to biblical doctrines⁹¹.

⁹⁰ Samoa Observer, Feagaimaali'i-Luamanu J., “Minister sets record Straight”, 6 December 2017, www.samoaoobserver.ws.

⁹¹ Fiamalua Peleseuma, "Folafolaga: A Pastoral Critique in the Context of the Congregational Christian Church Samoa" (Malua Theological College, 2016). Fiamalua speaks against this practice in his thesis ...“Folafolaga”.... This is still being practiced, now with the introduction of the Act, it is high time that the recommendations made in this thesis be reconsidered.

Meaning of *Alofa*

The word *alofa* means love. It is love in all its forms, whether it is passionate, compassionate or simply charitable in nature. Samuelu expands on the meaning of *alofa* as follows:

The word “*alofa*” in Samoan has a variety of meanings. Amongst other relevant meanings, *alofa* can denote “love,” “affection,” “caring,” “generous,” “friendship,” and the act of “giving” or “gift offerings.”⁹²

In Samoa, this concept however has expanded to a monetary usage in that it is now a gift offering for the clergy. The word *alofa*, in this paper is to be read as the *alofa* which is the monetary contribution made by parishioners for the care of their minister, or what some scholars have called “love for the pastor.”⁹³ *Alofas* are the monetary contribution made per family unit in a church towards the upkeep of their minister. These donations are normally made on a weekly, fortnightly as well as monthly basis.⁹⁴ They are normally provided by contributing members at the beginning of church services to a Finance or Select Church Committee specifically designated for the *alofa*. Once the contributions are made, they are read out at the end of the church service by one of the Finance or Select Church Committee members, which is a process called “*folafolaga o le alofa*”. Samuelu clearly defines this process as follows:

One of the most talked about motivational factors behind the giving practices of the CCCS is that of *folafola* or *folafolaga*, meaning “announcement,” or “the act of announcing or being announced.” This is where all monetary offerings made by

⁹² Olive Samuelu, "Salvation in Church Offering? Towards a Theology of Giving in the Context of the Congregational Christian Church in Samoa." (Pacific Theological College, 2010), 12.

⁹³ Levesi Afutiti, "Samoan Church and Church Diaspora: A Case Study of the Congregational Christian Church in Samoa," *The Pacific Journal of Theology* Series II, No. 16 (1996): 22.

⁹⁴ Ruta Sinclair, "*Preparations for Mission: The Samoan Faifeau*" in *Polynesian Missions in Melanesia from Samoa, Cook Islands and Tonga to Papua New Guinea and New Caledonia* (Suva: Institute of Pacific Studies, 1982), 13.

the parishioners on that particular Sunday are acknowledged publicly during worship.⁹⁵

This process requires a representative member of the Finance or Select Church Committee to declare before the whole church and disclose the name of the family unit as well as the amount of money offered for their *alofa*. This process is only part of a longer running tradition of announcing gifts Samoans have practiced over many years prior to the arrival of the missionaries. This tradition requires that gifts provided during ceremonial events are announced in public in order to disclose the gift given as well as the person. It is an act of appreciation for the gift rendered.⁹⁶

The process in Samoa is very similar to other countries where EFKS Churches are such as New Zealand, Australia, the United States of America, and American Samoa⁹⁷ and American Samoa, varying only in relation to amounts offered and the frequency of collection from member families of each parish. *Alofas* are counted as the salary given to a minister, and is normally declared on an annual basis during the *Taulaga Samoa*, or the major donation for the EFKS Church which takes place each year in November. This practice has been in place as early as 1836 when the Missionaries introduced the idea of providing for the Church, a list was published to show who and what was contributed by each individual family⁹⁸. This practice continues to this day. Whilst

⁹⁵ Samuelu, "Salvation in Church Offering? Towards a Theology of Giving in the Context of the Congregational Christian Church in Samoa.," 55.

⁹⁶ Ibid., 56. Traditionally, these gifts are usually exaggerated in order to compliment the giver of the gifts and to encourage them to give more in the future.

⁹⁷ Betty K. Duncan, *Christianity: Pacific Island Traditions in Religions of New Zealanders*, ed. Peter Donovan (Palmerston North: The Dunmore Press, 1990), 133. See also Tafale Fuiava Jr, "An Examination of the Support for Ministers of the Congregational Christian Church in American Samoa in Light of 1 Corinthians 9:1-19" (Masters of Theology Thesis, Pacific Theological College, 2003), 15.

⁹⁸ Hempenstall, "On Missionaries and Cultural Change in Samoa," 250.

some churches have moved towards a quiet envelope, the majority of churches still practice the *folafolaga o le alofa* today.

The *alofa* in the eyes of the Government therefore can be seen as a salary, and attracts the normal taxation procedure. Yet for our people, more importantly, this is a sacrifice that is offered to God's representative for God. Each individual family unit must and do contribute knowing that it is their portion of money to be given to Church related matters and therefore as *taulaga* to God.⁹⁹

The *Taulaga*

The *alofa* is to be counted as part of one's *taulaga* which is a bigger form of giving to God. *Taulaga* comes in many forms, this includes not only monetary contributions, but also one's time to assist with church related matters, and food offerings given to members of the clergy. It can also come in the form of major contributions such as the provision of a car/vehicle for a minister or building him a house in a village. *Taulaga* also comes in simple services offered by children who normally visit their *Faifeau's* houses in order to pick up rubbish in the morning and evening. Some parishioners send their children to the *Faifeau's* house to help out with household chores. This is in line with certain scholars' views of sacrifice being a gift from a human to a higher spiritual and/or supernatural being or deity.¹⁰⁰ This is certainly the relationship that the Hebrews viewed their sacrificial offerings to their God, which was considered a basic element of their thinking.¹⁰¹

⁹⁹ Koria, "Moving Towards a Pacific Theology: Theologising with Concepts," 10.

¹⁰⁰ Robert J. Daly, *The Origins of the Christian Doctrine of Sacrifice* (London: Darton Longman and Todd Ltd, 1978), 5.

¹⁰¹ George Buchanan Gray, *Sacrifice in the Old Testament: Its Theory and Practice* (Oxford: Clarendon Press, 1925), 3.

Taulaga Ola (Living Sacrifice)¹⁰² is another concept that is also practiced by certain families in Samoa. This is a practice where a family offers one of their children to study theology and to become a *faiifeau*. Theological Colleges such as Malua Theological College (MTC)¹⁰³ and Piula Theological College (Piula)¹⁰⁴ are the normal Colleges for such traditionalist views. Some families, especially in Piula go so far as to make gift offerings at the beginning of their child's entrance to school in order to formalize the giving of their sacrifice. The cultural exchanges are quite significant and is indicative of the importance of the gift of that child's life. Even in Malua, families contribute the lives of their children who would have been great contributors to their families in order to honour their God.

These children would have to leave all that they would do as professionals and carers of their families in order to enter the service of God. In giving service, they are either called to minister at a church or to work for the Church Office, which normally attracts low salaries as opposed to what they would be earning out in the secular world. During missionary times, these children would also be sent on missionary journeys, some having lost their lives overseas never to have returned to Samoa and their families. All these then are acts of giving to God, and form a much larger concept and understanding of giving and form what Samoans can count as being a *taulaga* to God.

On a more formal and easily quantifiable level, Samuelu speaks of 5 different types of *taulaga* specifically given by parishes to the main EFKS Head Office at Tamaligi in Apia, each year:

¹⁰² Faleali'i, "God in the Ava Ceremony: A Theological Reflection from One Polynesian Context," 97.

¹⁰³ MTC is the EFKS Theological College located in the district of Tuamasaga in between the villages of Utualii and Saleimoa.

¹⁰⁴ Piula Theological College is the Methodist Church Theological College located in the district of Anoamaa.

“There are five different kinds of *Faiga Taulaga*, namely the *Taulaga Samoa* or *Me* (annual May contributions), the *Taulaga o le Talalelei* (offerings for Church scholarships and other overseas missions), the *Taulaga o Nu'u Ese* (offerings for foreign missions), *Taulaga o le Au Taumafai* (offerings for Christian endeavours), and *Taulaga o le Au Leoleo* (offerings for members of the prayer meeting groups or the Watcher's Prayer Union)”¹⁰⁵

These *taulagas* are the formally collected and acknowledged form of *taulaga* which is given a numerical value, and therefore it can be substantiated. These are contributions that are collected by parishes and provided to the EFKS Administration Office each year and which are recorded in the Official records of the EFKS and presented to the church's Annual General Assembly (*Fono Tele*). This then is the more formal way of giving to God that can be substantiated, but in no way does it represent a family's total contribution or *taulaga* to God. *Taulaga* therefore can be expanded to show that it is not only of monetary value, but also in the provision of services and lives to God.¹⁰⁶

Taulaga is expressed in many ways because every contribution should be seen as a thing of value that is being offered as a gift by a person. The item offered has to be of some value to the giver in order for it to be a sacrifice. These then are the two main ingredients to an offering to God. Samoans tend to provide substantial *taulaga* that is not easily quantifiable. For instance, how much value do you put in a child's *taulaga* of picking up rubbish at the minister's house in the morning and evening? What about the person who lives away from their family so that the minister's house is clean and his meal is cooked and his clothes are washed? How much is a child's life worth when he

¹⁰⁵ Samuelu, "Salvation in Church Offering? Towards a Theology of Giving in the Context of the Congregational Christian Church in Samoa.," 2.

¹⁰⁶ Pita, "The Widow's Offering and Jesus' Response (Mark 12:41-44): A Comparative Study to Giving from a Samoan Ecclesiastical Perspective," 4.

is pulled out of a successful career or business and put into the service of God to earn next to nothing?

A Paradigm Shift

These then have significant ramifications on our understanding of *taulaga* and thus sacrifice on the whole. One's gift cannot be easily quantifiable because a person who earns SAT\$100 tala a week who provides \$20 *alofa* a week (20% of his pay) is not comparable to a person earning \$1,000 and who only contributes SAT\$100 *alofa* (10% of his pay) a week. Yet the one contributing SAT\$100 a week seems on the face of it, to be the one making the most contribution. Melepone Isara highlights the importance of giving even when you seem to be reluctant of the act as it is actually a natural attribute of respect or *faaaloalo* as in the case of the Zarephath widow's *taulaga* to Elijah.¹⁰⁷

This therefore is the failing of the *folafolaga o le alofa* process. Proclaiming one's *alofa* does little to show how much a person has actually sacrificed or gifted to God. It fails to acknowledge the gifts that are provided by way of service or living sacrifices made by a family or an individual. It fails to show the significance of a person's contribution made in other forms which can be greater than what it appears to be on paper. *Taulaga* therefore should be something sacred and held in the hearts of people who provide the giving. The process of *folafolaga o le alofa* goes contrary to the concept of Christian giving and should therefore be discontinued.

¹⁰⁷ Melepone Isara, "A Widow's Worth: A Taulaga Reading of the Widow of Zarephath's Deed in 1 Kings 17:8-16 " (BD thesis, Malua Theological College, 2016), 46.

Summary

This Chapter has focused on the concept of *alofa*. In this context we speak of the monetary contributions of Samoan parishioners towards the upkeep of their *Faifeau*. *Alofa* is provided and declared over a process called *folafolaga o le alofa*, a process which continues today. *Alofa* is only a portion of a person's *taulaga* which is a wider gift giving concept. This is because it embraces not only monetary gifts, but services and lives given in order to serve God. *Taulaga* is now no longer to be seen as simply quantifiable numbers but one which should embrace also the non-quantifiable things that are given by people. The *folafolaga o le alofa* process should be discontinued in that it undermines the significance of the *taulaga* given by a parishioner. It also devalues the significance of the sacred nature of giving to God.

Chapter 4

Towards a Theology of *Taulaga*

Introduction

This Chapter proposes to look at the idea of developing a theology of sacrifice or *taulaga*. What it means to the EFKS church and its members. It will consider the way that it impacts on the people, government as well as the Church. It will also look at the biblical consequences of people who have taken from God. It will also consider the ultimate sacrifice, that being the one given on the cross and by which salvation was secured for all with faith.

A Theology of *Taulaga* or Sacrifice

In developing a theology of *taulaga* or sacrifice, Koria's definition of theology is useful to consider, particularly when developing a theology of Sacrifice, as per a Samoan or Pacific Islander perspective:

“[O]ur Theological task as Pacific Christians may be seen to be twofold. On the one hand, we are to reflect on our faith experiences of life in the Pacific Community in the light of God's Word. On the other hand, we have to give expression to our Christian beliefs and understanding of the God of Jesus Christ. This means that we have to use an appropriate language for this purpose, a language that is not only familiar to our hearers/readers but simple, clear and easy to understand.”¹⁰⁸

With respect to the theology of sacrifice, Samuelu succinctly provides as follows:

In the matter of our giving and gift offerings, one can say that the notion of us giving to the *Faifeau's alofa* on Sundays, or making an offering towards our

¹⁰⁸ Koria, "Moving Towards a Pacific Theology: Theologising with Concepts," 3-14.

church obligations is a clear representation of our living out that life of faith. Our giving, on the other hand should reflect one's commitment to that faith, and that giving to God's work shall be strengthened by our faith convictions, enabling us to give in support of those that are in need, including the *faifeu* and the Church.¹⁰⁹

In light of the above affirmations, it is the author's conviction that the giving of gifts in any form to *Faifeaus* should be seen as an act of faith by members of the believing public, and is a testament to their commitment in that faith. When Samoans gather for traditional *faalavelave* or ceremonies where food takes priority above everything else, the best of everything is normally set aside for God. Seva'aetasi refers to this wide acceptance of the *Faifeau* in Samoa to receive gifts and donations on behalf of God with the use of the phrase, "*Ia muamua mea i matautu sa!*".¹¹⁰ The very act of giving in this sense is an unspoken but seen prayer for blessings that signifies one's commitment to the Almighty God. No person gives without acknowledging or acceding to the fact that there exists an omnipotent God. The very act of giving to God's representative pre-supposes the existence of an Almighty God and also the presumption that one will be Blessed for that giving in return.¹¹¹

The theology of *taulaga* or sacrifice has to be considered in light of Samoan culture and the way that people offer in order to acknowledge and find understanding as well as instilling faith in God. The concept of worshipping a supreme being is not new

¹⁰⁹ Samuelu, "Salvation in Church Offering? Towards a Theology of Giving in the Context of the Congregational Christian Church in Samoa.," 134.

¹¹⁰ Seva'aetasi, "A Study of the Cultural and Indigenous Religious Beliefs, and Their Help and Influence in the Understanding, and the Accepting of Christianity in Samoa.," 68.

¹¹¹ Williams, *A Narrative of Missionary Enterprises in the South Sea Islands; with Remarks Upon the Natural of the Islands, Origin, Languages, Traditions and Usages of the Inhabitants.*, 86.

to Samoans and was most certainly not introduced by Missionaries.¹¹² Samoans have always worshipped gods and have always feared them and sought their favour.¹¹³

Samoans acknowledged the power and wisdom of the gods by offering what is known as the *inati* or portion that is set aside for God. Traditionally this honour was given to the highest chiefs during feasting ceremonies where the *inati* was always set aside and taken to the houses of the highest chiefs.¹¹⁴ Following the arrival of missionaries, this act of respect is now given to the *Faifeau* who people now see as the *sui-va'aia* of God on earth.¹¹⁵ Villages like Ta'u in Manu'a still continue to provide food for the *Faifeau* every day of the year. Reverend Dr Ekitoa Sopoaga and his *faletua* (wife of a *Faifeau*), Suli Sopoaga who have been the resident Church minister for EFKAS Ta'u, Manua Islands since June 2016 explained that this tradition is a sacred tradition to the people of the village to this day. The two most important obligations of every family in the village is the *alofa* for the *faifeau* and the preparation of the food.¹¹⁶

The *ava* ceremony libation of tipping an *ava* for God is a perfect example of the *inati*. It is also one tradition which shows that Samoans acknowledge a higher and more supreme being. One that leads them and guides them and is the source of Blessings or possible doom should they fail to abide by their terms of worship and loyalty.

¹¹² Taituuga Eteuati, interview with the author, Apia, 22/05/2018, 2018. Some have indicated that this was to instill the competitive nature of Samoans to give more to the Church, especially for the funding of the LMS operations, in Samoa and abroad.

¹¹³ Lalomilo Kamu, *The Samoan Culture and the Christian Gospel* (USA: Donna Lou Kamu, 1996), 27. Certain scholars held the view that Tagaloa's dominion were limited to the sea and that others did not worship him but other deities. See Also; Howell Holmes, *Quest for the Real Samoa: The Mead/Freeman Controversy & Beyond* (Massachusetts: Bergin & Garvey Publishers, 1987), 62.

¹¹⁴ Sevaetasi, "A Study of the Cultural and Indigenous Religious Beliefs, and Their Help and Influence in the Understanding, and the Accepting of Christianity in Samoa.," 69.

¹¹⁵ Freeman and Geddes, *Anthropology in the South Seas*, 191.

¹¹⁶ Rev. Dr Ekitoa Sopoaga and Suli Sopoaga. Interview with author, Apia 26/05/2018.

Ava or *kava* is an especially valued traditional Samoan drink consumed during special occasions to mark the opening of a certain ceremony or event. It is consumed by the primary participants of the meeting. The tradition is also to pour a portion of the *ava* on the ground and to dedicate that *ava* to God, which is normally accompanied by the words “*lau ava lea le Atua*”, meaning, this is the *ava* for God. Simple gestures as these are indicative of the person’s respect or *fa’aaloalo* for God, and acknowledgment of God’s divine presence and Will for the meeting or special occasion to take place.¹¹⁷

The dedication of the *ava* therefore is twofold (a) to acknowledge the presence of God; and (b) to seek Blessings from God for the successful running of the meeting or event. In the giving of the *ava*, the giver of the *ava* acknowledges the presence of God within their midst. The faith of the giver of the existence of the supreme being is pre-supposed in this instance, otherwise, the gift would not be given. The pourer of the liquid has faith that God will look favourably upon the meeting or event in light of the gift offering made; that blessings will be awarded as a result of the gift giving.

Contextually viewed, any portion of this poured for God must be given to God. The very act of pouring onto the ground for it to be dispersed or absorbed by the ground, without there ever being a chance to receive it back, suggests that that portion is never to be returned to the person who gave it in the first place. The sacrifice is final, and cannot be reversed.

This is very much in line with the developing trinitarian understanding of sacrifice which is clearly summarized by Robert Daly as follows:

“For it is, first and foremost, something deeply personal: a mutually self-giving event that takes place between persons. Actually it is the most profoundly personal and interpersonal act of which a human being is capable or in which a human being can participate. It begins in a kind of first

¹¹⁷ Sevaaetasi, "A Study of the Cultural and Indigenous Religious Beliefs, and Their Help and Influence in the Understanding, and the Accepting of Christianity in Samoa.," 68.

“moment,” not with us but with the self-offering of God the Father in the gift-sending of the Son. Christian sacrifice continues its “process of becoming” in a second “moment,” in the self-offering “response” of the Son, in his humanity and in the power of the Holy Spirit, to the Father and for us. Christian sacrifice continues its coming-to-be, and only then does it *begin* to become Christian sacrifice in *our* lives when we, in human action that are empowered by the same Spirit that was in Jesus, begin to enter in to that perfect, en-spirited, mutually self-giving, mutually self-communicating personal relationship that is the life of the Blessed Trinity.”¹¹⁸

Daly has indeed touched upon a new developing Trinitarian Theology of Christian sacrifice which shows new light and greater meaning to the notion of sacrifice as being a gift of self, not a loss of self or something of value. The author also concurs with Daly’s views in that God has gifted His son for our sakes, a notion that centres of the positive act of love, for the sake of empowering or saving others, as opposed to something negative and destructive.¹¹⁹ Willing participants of this are those who make sacrifices to God in return for His never-ending love and continuing care for us His children.

The *ava* ceremony is this continuous mutual self-communicating personal relation that we have with God. Our response as participants in giving of the sacrifice is to always pour the first drop of *ava* in favour of God. It is an acknowledgement of God even in our most precious moments, a relationship that is forever imbedded in the Samoan culture given the very nature of the communication that has existed for centuries, and which continues even to today.

For the Government to reach into this, and partake of the ‘libation’ we have offered to God is not, and does not bode well with our religiously conscious minds

¹¹⁸ Daly, "New Developments in the Theology of Sacrifice " 51-52.

¹¹⁹ Daly, "Sacrifice Unveiled or Sacrifice Revisited: Trinitarian and Liturgical Perspectives," *Theological Studies* 64, no. 1 (2003).

when we submit our offering to the *Faifeau*, the *sui-vaaia o le Atua* or visible representative of God.

Sacrifice in Samoa

Samoans have always been god fearing people. Sacrifices are known to have been made to numerous deities given the polytheistic beliefs and practices of the Samoan people prior to the arrival of Christianity.¹²⁰ They worshipped *Tagaloaalagi* in its variant forms, as well as animals and things of nature. They have offered many things to their gods since time immemorial. This culture of godly sacrifice continues today although there are different ways of sacrifice making. Still, the same principle applies of (a) something of value being given; and (b) it being given without any expectation of return, other than to appease and seek blessings from the god.

Sacrifice is made in the form of monetary gifts; services; building of structures of worship; offering of children to serve God, to name but a few. Sacrifices are dependent on the family and their ability to provide the thing of value. Sacrifice is an expression of one's faith, based upon the belief that if one offers something of value to God, then it will in turn, result in blessings bestowed upon the giver, from God, in any form or matter. This may include success for the giver's children and entire family either at work or at school.¹²¹ It could also mean good health for the giver or their family. The form of Blessing can be in many ways, and it is not always readily visible, however, Samoans always seek the favour of God for all that they do.

This is faith at its best in Samoa; when one gives to God - to His chosen representatives on earth the *Faifeau*. This then is symbolic of a person's belief and faith

¹²⁰ Kamu, *The Samoan Culture and the Christian Gospel*, 32.

¹²¹ Koria, "Moving Towards a Pacific Theology: Theologising with Concepts," 11.

in practice. This is the physical faith in action, the things unseen now become tangible, visible and readily recognisable by sight, touch, taste and hearing.

Samoans have a desire to express this faith in this way, so their sacrifice is made in varied ways, and almost always to the *sui-vaaia o le Atua*. This is why *Faifeaus* are treated with the utmost respect, and receive the best of everything in society, including but not limited to housing, food, clothing and monetary donations. These donations therefore, in whatever form, are designed to reflect and embody the sacrifice to the supreme deity. It is therefore sacred, and designed only for none other than our triune God.

Ramifications of taking what has been devoted to God

Biblical accounts of the detrimental effects of taking from God can be traced as far back to the times of Moses and Joshua. The following are a few examples of what happens when an *herem* sacrifice is taken from God. When Joshua and the Israelites destroyed Jericho, God had directed that nothing was to be spared, and that all things were to be given to God's treasures (Joshua Chapter 7). When Achan chose to keep certain things from the spoils from Jericho, this was made known to God, but not made known to Joshua nor any other person in the tribe. As a result of this, God chose to punish all of Israel. In an attempt to take over Ai, Israel lost the fight and led to the death of soldiers and a heavily discouraged army. One man's mistake led to the downfall of Israel. It was only when Achan and his family were stoned to death and the stolen artefacts were burnt with it that God's anger was appeased.

King Saul also fell into this trap (1 Chronicles 10:13). After he spared the Amalekite King Agag, and the best of the Amalekite cattle, despite being told to destroy everything, God's anger turned on him. His answer to the cattle was so that they would be provided as a sacrifice to God. However, his outright disobedience of God's

directions was the greater sin. His judgement was clouded by his own agenda that he lost sight of the real sacrifice which was to devote everything that was supposed to be destroyed as sacrifice to God. The moment he took from what was already devoted, he was severely punished for not having listened to God's commands. Theologically speaking, Saul could not take from a sacrifice and try to call it another sacrifice. That is considered a great sin and a very costly exercise. This cost him his throne, and evidently, his life and those of his family members.

In the New Testament, we find in Acts 5 the great sin of Ananias and his wife Sapphira. They devoted their property to God, but after having sold it, they chose to keep some of the proceeds for themselves. They made it out that they had provided all of the proceeds, when in actual fact this was not true. After Peter's confrontation with him, Ananias fell down and died. His wife too, who had full knowledge of the funds held back, also met with the same fate.

Herem sacrifices ultimately lead to significant loss. This ranges from loss of titles and status, to ultimately, the loss of one's life, as well as the lives of one's family members. Punishment for infringements of *herem* sacrifices are severe as it is directly taking away from God, what belongs and has been devoted to God. God's punishments, whilst embedded in the Old Testament still has relevance for what can take place in Samoa today, given that Samoans have declared that this is a country founded on God, unlike other nations of the Pacific.

Taxing of the *Alofa*

The taxing of the *alofa*, whilst it is only the monetary form of sacrifice for Samoans is also the same as taxing something that is sacred to Samoans. Unlike other countries in the world that have not devoted themselves to God, this is taking of what is sacred to God.

As a country founded on God, one must consider the ramifications when one chooses to take away what has been set aside for God. An *alofa*, is by all intents and purposes, a gift made in faith from an individual to God. It is presented to God's chosen representative, His *faifeau* or minister that is on earth. If this is taken from the *faifeau* or minister, then essentially, it means that it is taken from God.

The Act has now been passed, and requires that all *Faifeaus* are required to pay over a portion of this *alofa or taulaga* to Government. On the one hand, we are like Ananias who gives up something he had and by choice, only to withhold some of it back with no intention of ever handing the whole of what was devoted to God.

The Religio-Politico Dilemma

The Church must now accept and act on the new law that has been passed which makes it lawful for Government to tax God's chosen representatives who they view as people who are in the normal "occupation" of holding church services and "receiving a regular income" or *alofa*. Any act outside of this could be viewed by the Government as non-compliance with the law and therefore an offence which can be prosecuted in a Court of law. Indeed, it will be a form of a war on principles, with severe consequences for the *Faifeau* who choose not to follow the legal dictates of the present Government.

No doubt this will have significant impact on people. Indeed, others have gone to the extent of no longer having *folafolaga* in their church. People are now led to practices that would seem to be evading taxation, which in effect is an offence in itself. Righteous people are now turned seemingly unrighteous in their desire to protect their sacrifice made to their *Faifeau*. Government will now have to contend with rebellious acts of tax evasion which is already very difficult to prove, especially in a Court of law. Churches will also have to reconsider its position on its practices, and have to consider whether they should join in with these acts of tax evasion.

How do we Tax a Sacrifice?

If the intention of Government is to tax sacrifice, who is to determine how to tax a sacrifice? How do we put a price tag on what is given from the heart of the person who is making the sacrifice? Can we honestly say that we know how much it took for that person to make their sacrifice? If it is called a sacrifice, do we understand how much it meant for the giver to call it a sacrifice? Can we possibly value the ultimate sacrifice that was made on the cross?

No amount of money nor wealth can ever help repay the price that Jesus had to pay for humanity's sins. That sacrifice cannot be compared to anything, for no one would be able to place a price on one's salvation – let alone the whole world should they choose to believe in the Good News. The sacrifice has been given by Christ and is secured in faith, and therefore salvation is secured for Christ's community of believers.

So too must God's gifts given to His servants be revered and left alone in the custody of His chosen representatives. They must be held sacred and therefore never touched by any leading government authority. Government fails to see that sacrifice is sacred, and therefore it should not be touched, particularly by any human being. To ensure that Samoa's covenantal relationship with God is retained, and for Blessings to remain, Samoa's present leaders must consider the future of this tax, and in turn, it will save itself the unnecessary hassle of entering into an unnecessary religio-politico conflict that Samoa can do without.

Whether consensus can be achieved, is something that will be determined in due course. Only time will tell. The *Faifeaus* have to maintain the sacred sacrifices, whilst Government is concerned with collecting sufficient revenues. It is now up to the people of Samoa to decide, and also to her leaders to decide what is the best way forward for Samoa, and whether or not it should revoke or repeal the Act.

Summary

In this Chapter we have touched on the theology of sacrifice. We have seen how sacrifice has been embedded in the Samoan culture from time immemorial. We have also seen that *alofa* is a sacrifice, just as much as the *ava* libation is a sacrifice made to God before an individual partakes of it. We have also considered the ramifications of an *herem* sacrifice and what could possibly happen when someone takes even a part of that sacrifice from God. We have considered also the dilemma that *Faifeaus* are faced with now with the introduction of the Act, and the fact that it is now in force. As citizens of Samoa, *Faifeaus* are bound by this newly-introduced legislation, though knowing too well that it may well have incur some serious ramifications upon themselves and their parishes, and Samoa as a whole.

Conclusion

The dedication of Samoa as a country founded on God, speaks volumes of the establishment of that *va tapuia* or sacred space between ourselves as EFKS members and the Almighty God. It is telling of the nature of the people as well as the status of the country. It is a country and a people that has been devoted to God, a nation that holds and revered all of its loyalty upon the triune God. Historically speaking, and as stated earlier, this was presented not once but three times, and for each time, the resounding conclusion is that it is indeed a Country which holds itself sacred for God and has a covenantal relationship with God.

In giving of itself to the Christian God, certain loyalties are expected. Especially where sacrifice is concerned, Samoans have come to understand that they will be loyal to and offer worship and sacrifice to God. Various forms of sacrifices have been considered in this paper, they include, not only monetary donations, but also the donation of one's time, and life in the service of God to name a few. The *alofa* is part and parcel of this sacrifice. The *alofa* is but a mere token of a Samoan's sacrifice to God through God's *sui-va'aia*, i.e. the *faifeau* or minister. The significance of the *ava* ceremony, is also symbolic of a Samoan's reverence for God, where a tiny portion of the *ava* is first tipped to the ground to acknowledge God's supreme being and presence in a special cultural ceremony or event before one partakes the majority share.

Government now wishes to take from God after having passed the Act which allows it to take from *Faifeaus* (to whom they have assumed political control of) who receives regular *alofas* and other monetary gifts from their parishioners. This tax now allows government to take right from the *Faifeau* things which have already been devoted for God. On paper, all revenues are included, but unofficially, it appears that

in the long run, it may well be the Government's intention to spokespersons have indicated that they only intend to tax on the *alofa* that is declared or goes through the *folafolaga o le alofa* process.

This thesis has considered the difficulty surrounding the taking of sacrifices, given that it has always been embedded in Samoan culture to give to gods. It has also considered the ramifications of taking from what has been devoted to God. We have seen the loss of material things and the loss of life as some of these ramifications. We understand from these examples how serious a sin it is to take away from what has already been set aside for God.

Thus, a proposed theology of sacrifice or *taulaga* holds much significance, not only for other denominations, but for Samoans because they have always been god fearing people. Their sacrifices made in the many forms that they are, is a sign of their reverence and loyalty to God. This commitment is echoed in the words of Delfo C. Canceran, when commenting on the story of Abraham and Isaac (Genesis 22:1-19), asserting that Abraham's commitment to God constitutes a sacrifice.¹ Thus, by imposing the tax and therein to an extent lessening the essence and theological significance of this sacrifice, is therefore something that the Government needs to seriously reconsider, for its theological affirmations cannot be underestimated. The fact remains that we are not giving to just any *god* any more, yet we are giving to our Triune God, the Almighty, the Giver and Taker of all things.

To this God has Samoa devoted itself. From this God, does it intend to take from now that the Act has been passed. The question and thus the imposing dilemma for the Church Elders of the EFKS is whether or not to pay this tax, in contravention of this

¹ Delfo C. Canceran, "The Construction of Masculinity in the Theology of Sacrifice" in *Colloquium* 49/2, pp 2. 2017.

sacred bond between *faifeau*, and God, and the relationship between God and the givers of the sacrifices. As custodians of the sacrificed items, is the *faifeau* able to give away what rightfully belongs to God? This is the dilemma which this paper has tried to highlight. A dilemma which can be rectified should Government reconsider its position on this tax and take measure to revoke or repeal it altogether. In the meantime however, the General Assembly has yet to meet again in May 2019, but it must also consider that the law has been passed, and that it cannot be overlooked by any person, no matter their status in our society. The bottom line remains that taxes ought to be paid, something that the EFKS Church will no doubt revisit in due course where necessary.

Recommendations

One cannot underestimate the enormity of the current stand-off between the Government and the EFKS Church. It is with that sense of unease in mind that perhaps a few recommendations is in place, so as to provide a “theological path” with a view towards the future and how the EFKS may deal with the issue at hand.

Firstly, perhaps is to revert back to times of giving where no money was involved. The giving of food items; essential services to assist the *faifeau* with everyday chores; and other similar acts of goodness and kindness that will help to provide the *Faifeau* with everyday living expenses should count as a sacrifice. Monetary donations do not need to be publicly announced, and therefore the *folafolaga o le alofa* process should be discarded entirely. Where people wish to make a monetary donation, that should be done at a time that is convenient to that person and when they feel in faith to make it.

Secondly, another option is to allow the *faifeau* to work or build a business or a farm project so that his official work, outside of church duties, can be taxed as well as his business. This would be in line with the Apostle Paul’s example as being a model

for servants of God in 2 Thessalonians 3:7 and 9.² Ruth Siemens the founder of Global Opportunities (now known as Global Intent) an organisation that prides itself in sourcing and empowering young professionals for the missionary work all over the world was inspired by Paul to use tentmaking as the her mission choice to get the word of God to people.³ A *faiifeau* would no longer have to rely on his parish for his support and would be able to financially support his ministry through the profits of the said project or business. If gifts are given, they are done so out of the goodwill and hearts of the people. This will no doubt allow gifts given by parishioners to maintain their sacred nature so that it is still a gift offering made in faith for God and is received by the *faiifeau*.

Thirdly, the EFKS can choose to centralise its payroll and issue weekly or fortnightly salaries for all *faiifeaus*,⁴ and that can be taxed. Anything outside of this must come from people's hearts, and should not be taxed and must not be publicly announced. *Taulaga Samoa* that is collected on an annual basis by the Church from its members can assist the EFKS with funding for this option.

Fourthly, would be a mixture of any of the above options, meaning there are endless ways that the EFKS can still maintain the sacred nature of the gifting of people to God.

In all, and despite its legal status, it is the author's view that the Act is an outright violation of Samoa's covenant with God. It shows little or no respect for things that are

² Metzger, *The Holy Bible*, 2 Thessalonians 3:7 & 9.

³ Ruth E. Siemens, "Why I Chose Tentmaking?," <https://intent.org/ruths-story/>. Paul was a trader in making tents, he used the monies received in order to financially support his missionary work. As a Roman citizen he would have been obligated to make payment of taxes for this business.

⁴ N. Stark, "Reforms under Napoleon Bonaparte," www.napoleonicsociety.com. (accessed 27/7/18). Napoleon Bonaparte during his reign as emperor of France ensured that the clergy were paid by the State.

sacred and have been devoted to God. To pay it, would have significant ramifications for not only the Government leaders, but also Samoa as a nation. We must therefore tread carefully and await what will happen to our country should this continue to take place, and hope and live in prayer that God will turn the hearts and minds of those, who have chosen to breach His sacred space, the *va*, to consider the repeal or revocation of the provisions of the Act in its totality.

Appendix 1 – Samoa Quarterly Public Debt Bulletin

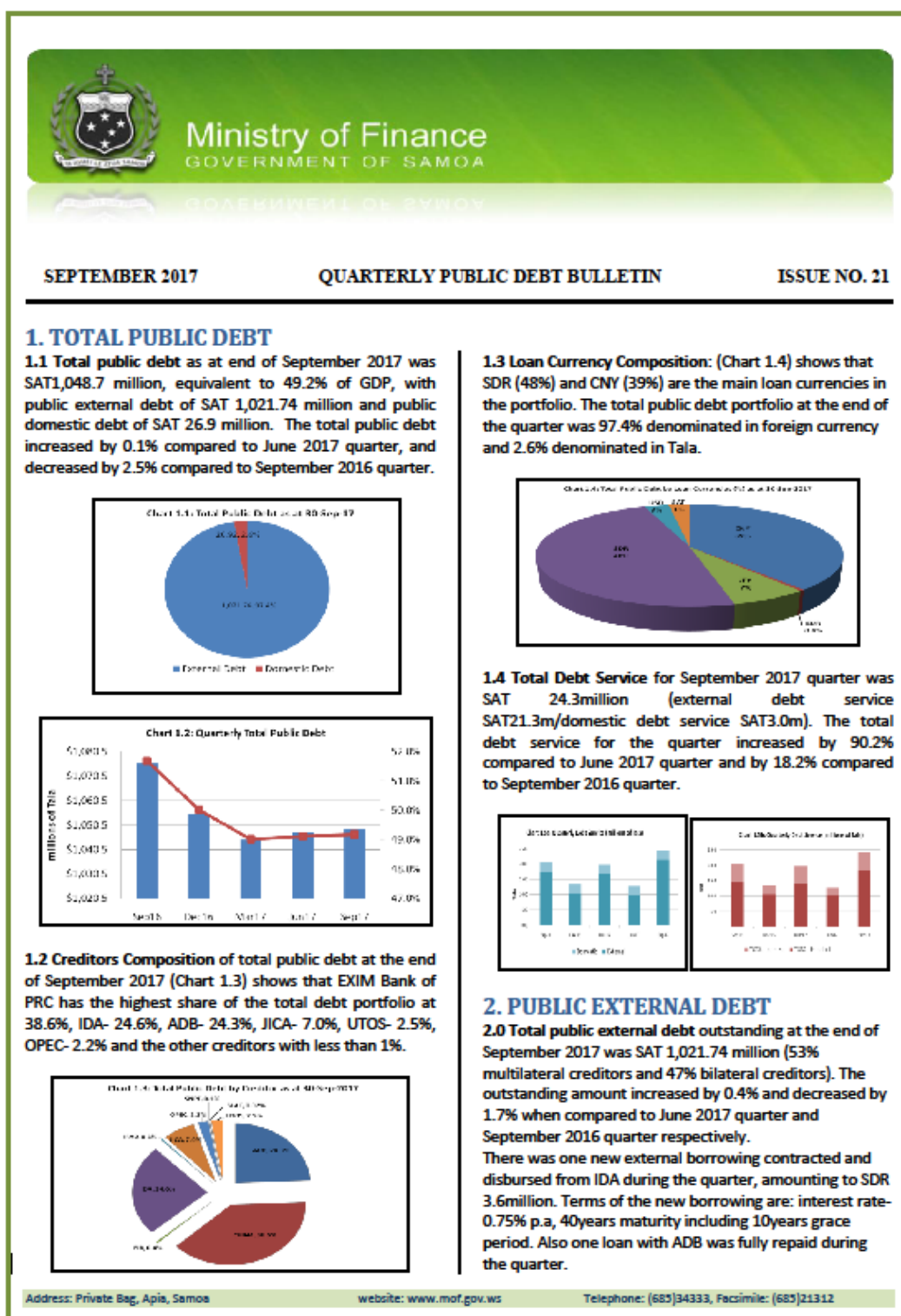


Chart 1.4: Loan Currency Composition as at 30 Sep 2017



Currency	Percentage
SDR	48%
CNY	39%
USD	10%
Tala	2.6%

Chart 1.5: External Debt Service



Quarter	Service (SAT million)
Sep 16	~8
Dec 16	~10
Mar 17	~12
Jun 17	~14
Sep 17	~16

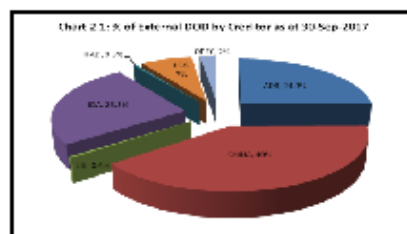
Chart 1.6: Domestic Debt Service



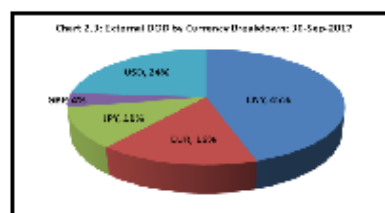
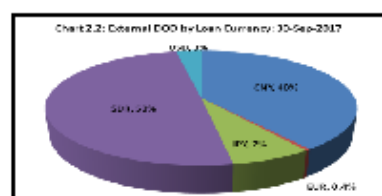
Quarter	Service (SAT million)
Sep 16	~2
Dec 16	~3
Mar 17	~4
Jun 17	~5
Sep 17	~6

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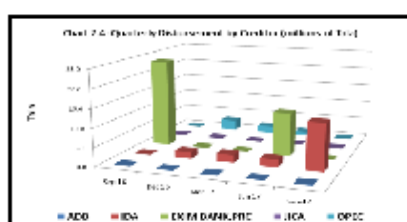
2.1 Creditors Composition of the public external debt portfolio (Chart 2.1) shows that the EXIM Bank of China (40%), ADB (24.9%) and IDA (25.3%) were the main creditors in the external debt portfolio.



2.2 Currency Composition of the public external debt at the end of September 2017 shows that SDR¹ (50%) remained the main loan currency (Chart 2.2). The breakdown of the SDR (Chart 2.3) shows that CNY (45%) was the main foreign currency in the portfolio, then USD (24%) and EUR (16%) at the end of the quarter.



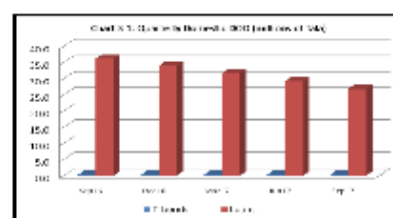
2.3 Total Disbursements for public external debt during the quarter was SAT12.7 million, of which pertained to IDA-SFERO, ADB-EPC PSEP and JICA-EPC PSEP (Chart 2.4).



¹ Special Drawing Rights - USD 41.73%, Euro-30.93%, CNY 10.92%, JPY-8.33% and GBP-8.09%

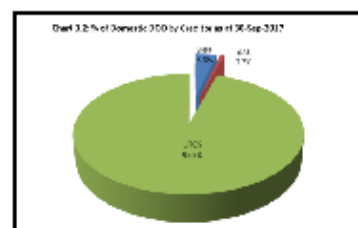
3. PUBLIC DOMESTIC DEBT

3.0 Public domestic debt outstanding at the end of September 2017 quarter was SAT26.9 million, decreased by 8.3% and 25.9% when compared to June 2017 and September 2016 quarters respectively. The composition of public domestic debt by instrument was 99.3% (SAT26.7 million) Government loans and 0.7% (SAT0.2 million) Government bonds (Chart 3.1). There was no new domestic borrowing during the quarter.



3.1 Creditors Composition of the public domestic debt portfolio at the end of September 2017 (Chart 3.2) shows that UTOS (95.5%) was the main creditor, SNPF (3.8%), and SLAC (0.7%), also the holder of the outstanding Government T-bond.

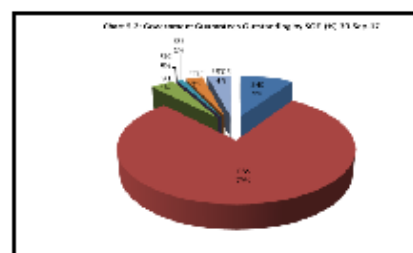
3.2 Currency composition of the domestic debt is 100% denominated in Samoa Tala.



5. GOVERNMENT GUARANTEES AND ON-LENDING

The total Government onlending outstanding at the end of September 2017 was SAT137.1 million, decreased by 8.6% and 13.2% when compared to June 2017 and September 2016 quarters respectively. The Government on-lent to DBS (1.9%), UTOS (4.3%) SSCC (14.8%), and EPC (79.0%).

The total Government guarantees outstanding at end of September 2017 was SAT 152.8 million, decreased by 6.3% and 15.0% when compared to June 2017 and September 2016 quarters respectively. The composition of outstanding Government guarantees is depicted in Chart 5.1 and Chart 5.2.



5. COST AND RISK INDICATORS

Table 5.1: Cost and Risk Indicators for Total Public Debt 30 September 2017

Risk Indicators	External Debt	Domestic Debt	Total Debt
Amount (in millions of SAT)	1,021.7	26.9	1,048.7
Nominal debt as % GDP	47.9%	1.3%	49.2%
Cost of debt			
Av. IR (%)	1.3%	9.0%	2.0%
Refinancing risk			
ATM (years)	10.6	2.8	10.4
Debt maturing in 1yr (% of total)	4.5%	31.3%	5.1%
ATR (years)	10.6	2.8	10.4
Interest rate risk			
Debt refinancing in 1yr (% of total)	4.5%	31.3%	5.1%
Fixed rate debt (% of total)	100%	100%	100%
FX risk			
FX debt (% of total debt)	100%	-	97.4%
ST FX debt (% of reserves)	16.1%	-	16.1%

Note: Av. IR - Average Interest Rate, ATM - Average Time To Maturity, ATR - Average Time to Refinancing, FX - Foreign Currency, ST - Short Term

Cost of the existing debt is the average interest rate of 2.0% per annum, mainly driven by highly concessional interest external borrowing from multilateral banks.

Refinancing risk is lower in the portfolio, with longer ATM at 10.4 years and 5.1% of the total debt to mature in 1 year.

Interest rate risk exposure is minimal as the total debt portfolio is on fixed interest rate. Total debt with interest rate to re-fix in 1 year is about 5.1% and longer ATR is 10.4 years.

Foreign currency risk is the main risk in the portfolio, with 97.4% of the total public debt portfolio denominated in foreign currency. Short term foreign currency denominated debt-matured in 1 year is about 16.1% of foreign reserves at the end of the period.

Sources: Ministry of Finance, Samoa Bureau of Statistics, Central Bank of Samoa
Prepared by Aid Coordination & Debt Management Division

6. Debt Statistics

Table 6.1: Summary of Debt Ratio

Particulars	30-Sep-16	30-Jun-17	30-Sep-17	Qtrly change	YTD change
Total Public Debt (SAT)	1,075.7	1,047.3	1,048.7	0.1%	-2.5%
External Debt	1,059.3	1,058.0	1,021.7	-0.4%	-1.7%
Domestic Debt	36.4	29.4	26.9	-8.3%	-25.9%
Total Public Debt to GDP (%)	51.7%	49.1%	49.2%	0.1%	-4.0%
External Debt to GDP	49.9%	47.7%	47.9%	0.2%	-4.0%
Domestic Debt to GDP	1.7%	1.4%	1.3%	-8.3%	-27.7%
Total Debt Service (SAT)	20.6	12.8	14.3	90.2%	18.2%
External	17.2	9.8	11.3	116.1%	23.6%
Domestic	3.3	3.0	3.0	0.2%	-0.5%
Principal	14.4	10.3	18.3	77.8%	27.0%
Interest	6.2	2.5	6.0	144.4%	-2.2%
External Debt by Creditor (SAT)					
Multilateral	542.7	534.5	543.8	4.0%	1.5%
ADB	268.7	256.1	254.6	-0.6%	-5.2%
IB	4.8	4.3	4.5	2.3%	-7.1%
IDA	245.3	247.4	258.2	4.4%	5.3%
IFAD	3.6	3.5	3.4	-2.5%	-4.8%
DFEC	20.4	23.2	23.1	-0.2%	13.8%
Bilateral	496.6	483.5	477.9	-1.7%	-12.8%
EXIM Bank (China)	415.0	410.0	404.8	-1.3%	-5.5%
JICA	81.6	73.5	73.2	-0.4%	-10.3%
Domestic Debt by Creditor (SAT)					
SLAC	0.2	0.2	0.2	0.0%	0.0%
SNPF	2.0	1.3	1.0	-20.8%	-50.2%
UTOS	34.1	27.9	25.7	-7.8%	-24.6%
External Debt by Loan Currency (SAT)					
% in CNY	40%	40%	40%	-1.6%	-0.8%
% in IDR	40%	40%	50%	1.6%	1.6%
% in USD	3%	3%	3%	-1.8%	8.0%
% in EUR	0%	0%	0%	2.5%	-5.5%
% in JPY	8%	7%	7%	-0.8%	-8.8%
Government Guarantees (SAT)	179.8	163.1	152.8	-6.3%	-15.0%
Government On-lending (SAT)	158.0	149.9	137.1	-8.6%	-13.2%

Table 6.2: Terms of Government Borrowings

Creditor	Interest rate %	Commitment fee (c)/ service fees (s)/ management fee (m)	Gross Period (GP)	Maturity (including GP)
ADB	1% during GP & 1.5% thereafter p.a./fixed	-	8yrs	32yrs
IB	0.75% average p.a./fixed	-	10yrs	40yrs
IDA	0.75% p.a./fixed	-	10yrs	40yrs
IFAD	1% p.a./fixed	-	10yrs	50yrs
JICA	0.45% p.a./fixed	0.1% (c) p.a.	10yrs	30yrs
DFEC	1.2% average p.a./fixed	1% (c) p.a.	5yrs	20yrs
PRC Exim Bank	1% p.a./fixed	0.67% av. (c)/0.67% av. (m)	5yrs	20yrs
SLAC	7.25% average p.a./fixed	-	14yrs	15yrs
SNPF	10% average p.a./fixed	-	1yr	20yrs
UTOS	0.2% average p.a./fixed	-	1yr	1.2yrs

Appendix 2 – IR54 Income Tax Rates 1st January 2007



MINISTRY FOR REVENUE
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IR54

NOTICE TO EMPLOYERS

WEEKLY, FORTNIGHTLY, MONTHLY AND ANNUAL INCOME TAX RATES EFFECTIVE AS OF 1ST JANUARY 2007

The new weekly, fortnightly, monthly and annual tax deduction from salary & wage income applies to pay periods ending on and after 1st January 2007.

WEEKLY	TAX	FORTNIGHTLY	TAX	MONTHLY	TAX	ANNUAL	TAX
\$0 - \$231	NIL	\$0 - \$462	NIL	\$0 - \$ 1000	NIL	\$0 - \$12,000	NIL
\$232 - \$289	10%	\$463 - \$577	10%	\$1,001 - \$1,250	10%	\$12,001 - \$15,000	10%
\$290 - \$385	20%	\$578 - \$770	20%	\$1,251 - \$1,667	20%	\$15,001 - \$20,000	20%
Over \$385	27%	Over \$770	27%	Over \$1,667	27%	Over \$20,000	27%

Please note that as from 1st January 2007, tax should be recovered at 27% on any Secondary Income derived by an employee. If however the marginal rate of tax of such employee is below 27%, a refund may be claimed by filing a tax return at the end of the tax year.

Any further enquiries relating to the above can be directed to the Taxpayer Services Division at the Ministry for Revenue office in Apia at (685) - 20411 or our Salelologa office at 51574.

Thank you

Pitolau Lusua Sefo-Leau
 CEO/Comptroller Ministry for Revenue



Appendix 3 – Income Tax Amendment Act 2017

2017

Income Tax Amendment

No. 11

SAMOA

Arrangement of Provisions

1. Short title and commencement
2. Section 2 amended
3. Section 61 amended
4. Section 66 amended
5. Section 93 amended
6. Section 104A amended
7. Schedule 1 amended
8. Schedule 2 amended
9. Consequential amendment

2017, No. 11

AN ACT to amend the Income Tax Act 2012 (“principal Act”).

[30th June 2017]

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

2 *Income Tax Amendment* 2017, No. 11

1. **Short title and commencement:**

- (1) This Act may be cited as the Income Tax Amendment Act 2017.
- (2) This Act commences as follows:
 - (a) sections 1, 4, 6 and 7(c) on 1 July 2017;
 - (b) sections 2, 3, 5, 7(a) and (b), 8(a) and 9 on 1 January 2018; and
 - (c) section 8(b) on a date nominated by the Minister.

2. **Section 2 amended:**

Section 2 of the principal Act is amended as follows:

- (a) for the definition of "employee", substitute ""employee" means an individual engaged in employment and includes minister of religion"; and
- (b) insert:

""minister of religion" means an individual:

- (a) who is ordained, commissioned, appointed, or otherwise holds an office or position, regardless of their title or designation, as a minister of a religious denomination or community that meets the charitable purpose for the advancement of religion;
- (b) whose duties are related mainly to the practice or advancement of religious beliefs; and
- (c) whose duties are performed on a regular basis."

3. **Section 61 amended:**

In section 61 of the principal Act:

- (a) in subsection (1), after paragraph (f), substitute "full stop" with "semi colon" and insert:

“(g) income of minister of religion.”;

(b) after subsection (9), insert:

“(10) For the purposes of this section, the income of a minister of religion whose sole occupation is the spiritual guidance of a specific congregation in Samoa is comprised of:

- (a) contributions made by members of the congregation; and
- (b) income received from performing services in their role as church ministers.”.

4. Section 66 amended:

In section 66(1) of the principal Act, repeal paragraph (c).

5. Section 93 amended:

In section 93 of the principal Act:

(a) after subsection (2), insert:

“(3) Subsection (1) does not apply to a minister of religion as the minister of religion will be responsible for withholding tax from his or her salary and wage income.”.

(b) after section 93, insert:

“93A. Obligation to file salary and wage tax return:

- (1) An employer must file a salary and wage tax return on a monthly basis setting out salary and wage income received by an employee.

4 *Income Tax Amendment* 2017, No. 11

- (2) Subsection (1) does not apply to minister of religion.
- (3) A minister of religion can either choose to file his or her own salary and wage tax return on a monthly basis or choose a third party to fulfil his or her reporting obligations.
- (4) Where a minister of religion chooses a third party to fulfil their reporting obligations under this section, the minister of religion must remain responsible for fulfilling these reporting requirements and the actions of the third party are imputed to the minister of religion."

6. **Section 104A amended:**

In section 104A of the principal Act, for subsection (5), substitute:

"(5) This section expires on 30 June 2017, without affecting the validity of anything done or suffered under this section or any right, interest, or title already acquired, accrued, or established, or any remedy or proceeding for any credit allowed under this section."

7. **Schedule 1 amended:**

In Schedule 1 of the principal Act:

- (a) in clause (1), for the table, substitute:

Taxable Income (\$)	Rate of Tax
0 - 15,000	NIL
15,001 - 25,000	20%
25,001 +	27%

- (b) in clause (7), for the table substitute:

Salary and wage income for fortnight (\$)	Rate of salary wage and income tax
0 - 576	NIL
577 - 962	20%
963+	27%

- (c) for clause (8), substitute:

“(8) If an asset is sold within 12 months, the rate of capital gains tax is 10%; and if sold over 12 months, the rate of capital gains tax is 27%.”.

8. Schedule 2 amended:

In Schedule 2 of the principal Act:

- (a) in Part A(1), paragraph (l) is repealed;
 (b) in Part B(1), for paragraph (h), substitute:

“(h) 50% of the income tax payable to be paid only by exporters of goods (re-export excluded) provided exporters remit back to Samoa 100% of profits from overseas sales of exports.”.

9. Consequential amendment:

In section 6 of the Head of State Act 1965, repeal paragraph (a).

The Income Tax Amendment Act 2017
 is administered by the Ministry for Revenue.

Printed by the Clerk of the Legislative Assembly,
 by authority of the Legislative Assembly.

Glossary

Alofa - the monetary contribution made by parishioners for the care of their minister.

Ao-o-faalepuega – Hieghest of all the chief titles of the land

Aulotu - Congregation or Parish

Ava - traditional herbal drink (beverage) from the roots of the ava bush (scientifically known as piper methysticum)

Ele'ele – soil, dirt or ground

E faavae Samoa i le Atua – Samoa is founded on God

Fa'aaloalo - Respect

Faifeau – Ordained Church Minister herein referred to as members of the Clergy.

Faletua - wife of an ordained pastor or Church minister

Fanua – land

Folafolaga o le alofa - the process of calling out one's name during Sunday services, and how much they have contributed to the *faifeau's alofa*

Matai – chief or person carrying a Samoan chiefly title

Inati - portion that is set aside for high chief or high priest, nowadays it's the *faifeau* that gets to receive this honour

Saofa'i – bestowal of chief titles

Sua-alofi – a more traditional name for the ava liquid, the traditional herbal drink (beverage) from the roots of the ava bush (scientifically known as piper methysticum)

Taulaga - Sacrifice

Tusi o Iugafono a le Fono Tele FT17/25 – EFKS General Assembly 2017 Resolutions – Item # FT17/25

Va or va tapuia - the sacred space between the Creator and His creation (includes man and all of creation)

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