

## **IMPORTANT NOTICE**

### **Tax Returns & Payments Due for February and March 2022**

The Ministry wishes to advise that following the change in our SOE to Alert Level 2, the extension on the following tax returns and payments which was announced on 18<sup>th</sup> March 2022 will now fall due on the following date for the period stated only;

Tax Type	Tax Period	Due Date
<b>VAGST</b>	January – February 2022 (Category 'B')	11 <sup>th</sup> April 2022
<b>Provisional Tax</b>	1 <sup>st</sup> Installment (March 2022)	2 <sup>nd</sup> May 2022
<b>Income Tax Return</b>	2021	2 <sup>nd</sup> May 2022

Taxpayers registered for the following taxes are also reminded of the following due dates to furnish your tax returns for the periods stated;

Tax Type	Tax Period	Due Date
<b>PAYE</b>	March 2022	19 <sup>th</sup> April 2022
<b>VAGST</b>	February-March 2022 (Category 'A')	21 <sup>st</sup> April 2022

Please file your tax returns and settle all tax amounts payable to Government on or before the due dates above, to avoid incurrence of the following penalty fees.

Late Filing Fees	
<b>Companies &amp; Trust</b>	<b>\$300 per tax return</b>
<b>Sole Traders and all other</b>	<b>\$100 per tax return</b>
Late Payment Fees	
<b>Late Payment Interest (LPI)</b>	<b>8.7% of the tax amount payable</b>
<b>Late Payment Penalty (LPP)</b>	<b>10% of the tax amount payable</b>

Furthermore, taxpayers are advised to register with our online portal: [Samoa e-Tax \(SET\)](#) to make easy for your file your tax returns and furnish any tax amounts due via our e-service.

More information on registering or using Samoa e-Tax, please visit our website: [www.revenue.gov.ws](http://www.revenue.gov.ws) or email: [SEThelp@revenue.gov.ws](mailto:SEThelp@revenue.gov.ws).

Thank you,

**Fonoti Talaitupu Lia Taefu**  
**ACTING CHIEF EXECUTIVE OFFICER**

