



NOTICE

To All Taxpayers

Tax Returns & Tax Payments Due in the Month of January 2023

Tax Type	Tax Period	Due Date
PAYE	December 2022	Monday 16th January 2023
VAGST	November-December 2022 (Category 'B')	Monday 23rd January 2023

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

You can uplift Tax Return forms from our offices at Level 4 DBS Building at Savalalo and Salelologa or download the forms from our website. www.revenue.gov.ws.

Samoa e-Tax

To save you time and money, you can file these tax returns and pay your taxes online at **Samoa e-Tax**, just go to: set.revenue.gov.ws or visit our website at: www.revenue.gov.ws
For further information or assistance regarding our online service, you can contact our Taxpayer Services team on 20411 extensions: 232 or 239.

Thank you,

Fonoti Talaituipu Li'a Taefu

ACTING CHIEF EXECUTIVE OFFICER / COMMISSIONER OF INLAND REVENUE



**FAASILASILAGA****Mo le Au Totogi Lafoga****Pepa Lafoga ma Lafoga Totogi Faagata mo le Masina o Ianuari 2023**

Ituaiga Lafoga	Piriota	Aso Faagata
Lafoga o Totogi ma Totogi Aso	Tesema 2022	Aso Gafua 16 Ianuari 2023
Lafoga faaopopo i luga o Tau o Oloa ma Galuega Faatino	Novema – Tesema 2023 (Vaega 'B')	Aso Gafua 23 Ianuari 2023

E talosagaina le tuuina mai o pepa faatumu ua taua, ma ia totogi ina lafoga ua tuuina mai i pepa faatumu, a o le'i maea aso faagataina, ina ia alofia ai faasalaga tau lafoga ua taua i lalo

Faasalaga o le tuai ona tuuina mai Pepa faatumu	
Kamupani ma tausī mavaega	\$300 i le pepa faatumu
Faipisinisi taitoatasi ma Isi	\$100 i le pepa faatumu
Faasalaga o le tuai na totogi mai lafoga	
Tului o le tuai ona totogi mai	8.7% o le aofaiga o lafoga totogi
Faasalaga o le tuai ona totogi mai	10% o le aofaiga o lafoga totogi

E mafai ona tauaaoina pepa faatumu o Lafoga ua taua mai le Ofisa o Lafoga ile fogafale 4 o le Faletupe o Atina'e Samoa i Savalalo ma le ofisa i Salelologa, poo le asiasi ile upega tafailagi a le Matagaluega www.revenue.gov.ws

Samoa e-Tax:

Mo le faasaoina o lou taimi ma tupe fa'aalu, e mafai ona e faatumuina ma tuuina mai pepa Lafoga faatasi ai ma le totogi mai o lafoga e fa'aaogaina ai le auaunaga faa-tekonolosi ale Matagaluega le **Samoa e-tax**.

E mafai ona e resitala mo lea auaunaga ile tuatusi set.revenue.gov.ws poo le asiasi i le upega tafailagi a le Matagaluega ile www.revenue.gov.ws. Mo nisi faamatalaga faatatau i lea auaunaga, faafeso'ota'i le vaega o Auaunaga mo le au Totogi Lafoga ile numera 20411 laina 232 poo le 239.

Fa'afetai

Fonoti Talaitupu Li'a Taefu

SUI OFISA SILI/KOMESINA O LE OFISA O LAFOGA