



SAMOA

**TAX ADMINISTRATION (LATE PAYMENT
INTEREST) REGULATIONS 2015**

Arrangement of Provisions

1. Citation and commencement
2. Interest rate for late payment of tax

PURSUANT to section 101 of the Tax Administration Act 2012 ("the Act"), I, TUI ATUA TUPUA TAMASESE EFI, Head of State, acting on the advice of Cabinet, MAKE these Regulations:

DATED this 18..... day of December 2015.

Tui Atua Tupua Tamasese

(Tui Atua Tupua Tamasese Efi)

HEAD OF STATE

REGULATIONS

1. Citation and commencement – (1) These Regulations may be cited as the Tax Administration (Late Payment Interest) Regulations 2015.

(2) These Regulations commence on the date they are signed by the Head of State.

2. Interest rate for late payment of tax –
For the purpose of section 47 of the Act, the prescribed interest rate for late payment of unpaid tax is 8.7%.
