



IR23

## Business Licence

If you are undertaking any activity aimed at generating revenue you have to register.

### REGISTRATION

#### What information we require:

- Complete and sign the Business Licence Application form ( IR24 )
- Proof of identification: Copy of passport or suitable photo identification
- Site map of the business premises location
- Evidence of funds: Bank statement or receipt of remittance
- Business trades and professionals are required to provide proof of qualification or suitable reference
- Foreign investors:
  - Copy of Foreign Investment Certificate

#### If you are a company we also require:

- Certificate of Incorporation
- Names of shareholders, respective number of shares and names of directors

#### Also, if you are a partnership or joint venture:

- Provide deed of partnership
- Joint venture agreement

*Any other document required by the Commissioner*

### Renewal

Business are required to renew their Licence annually. You can do this from 1 December to 31 January by completing and signing an Business Licence Renewal form ( IR25 )

#### Fee for registration and renewal:

- Payable on approval
  - \$220 SAT per activity for sole traders / partnerships
  - \$500 SAT per activity for company / joint venture

*Late payment penalty of \$200 SAT is payable if you renew your Licence after 31 January*

### Need help?

Visit our offices in Apia or Salelologa, Savaii  
Phone: Apia 20411, Savaii 51574  
[www.revenue.gov.ws](http://www.revenue.gov.ws)