



Pepa Faatumu o le Lafoga Fa'aopoopo i Tau o Oloa ma Galuega Fa'atino
Value Added Goods and Services Tax Return

VAGST
001

Tulafono o Lafoga i Tau Fa'aopoopo o Oloa ma Galuega Fa'atino 1993/94

Value Added Goods and Services Tax Act 1993/94

1	Tusi le numera resitara i le pusa 1 Print your VAGST registration number in box 1	<input type="text"/>
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2	Igoa o le pisinisi ma le tuatusi Print your business name and address	<input type="text"/>
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	Aso e Faagata ai / Due Date	Amata mai / Period From	Seia o'o / Period To
	<input type="text"/>	<input type="text"/>	<input type="text"/>

Tupe Maua - Sales/Income VAGST Collected by You	3	Aofai o oloa ma galuega faatino tu'uina atu Total taxable sales/income made for the period including VAGST	<input type="text"/>
	4	Oloa ma galuega fa'atino e leai se lafoga Print the amount of zero-rated supplies (if any) in box 4	<input type="text"/>
	5	Toese le pusa 4 mai le pusa 3, ma tusi lau tali i le pusa 5 Subtract box 4 from box 3 and print your answer in box 5	<input type="text"/>
	6	Vaevae le pusa 5 i le 7.66667 ma tusi lau tali i le pusa 6 Divide box 5 by 7.66667 and print your answer in box 6	<input type="text"/>
	7	Fa'aopoopoga (Na'o le lafoga) Tax adjustments (VAGST amount only)	<input type="text"/>
	8	Fa'aopoopo le pusa 6 ma le 7 ma tusi lau tali i le pusa 8. AOFAIGA LAFOGA NA AOINA MAI Add box 6 and 7 and print your answer in box 8. TOTAL OUTPUT TAX	<input type="text"/>

Tupe Fa'aalu - Purchases/Expenses VAGST Paid by You	9	Aofaiga o oloa ma galuega fa'atino (e aofia ai le lafoga), ma o loo e umia pepa faamaonia. E le aofia ai lafoga na totogi ile Ofisa o Tiute Total taxable purchases/expenses received (including VAGST) Excluding tax paid to Customs Department	<input type="text"/>
	10	Vaevae le pusa 9 i le 7.66667 ma tusi lau tali i le pusa 10 Divide box 9 by 7.66667 and print your answer in box 10	<input type="text"/>
	11	Fa'aopoopoga (Na'o le lafoga) E aofia ai lafoga na totogi ile Ofisa o Tiute Tax adjustments (VAGST amount only) Include VAGST paid to Customs Department	<input type="text"/>
	12	Fa'aopoopo le pusa 10 ma le 11 ma tusi lau tali i le pusa 12. AOFAIGA O LAFOGA NA TOTOGI ATU Add box 10 and 11 and print your answer in box 12. TOTAL INPUT TAX	<input type="text"/>

Galueaina ole Lafoga Fa'aopoopo i Tau o Oloa ma Galuega Faatino VAGST Calculation

13	Tusi le eseeseaga ole pusa 8 ma le pusa 12 i le pusa 13. Afai e tele le pusa 12 i loo le pusa 8, o le eseeseaga o le LAFOGA FAASILII , ae afai e tele le pusa 8 i loo le pusa 12, o le eseeseaga o le LAFOGA TOE TOTOGI Print the difference between box 8 and box 12 in box 13. If box 12 is greater than box 8, the difference is your VAGST CREDIT , but if box 8 is greater than box 12, the difference is VAGST TO PAY	<input type="text"/>	<input type="radio"/> Lafoga Fa'asili VAGST credit <input type="radio"/> Lafoga Toe Totogi VAGST to pay
14	Tupe fa'asili mai masina ua tuanai If you have credit brought forward enter it in box 14	<input type="text"/>	
15	Afai ole pusa 13 ole Lafoga Toe Totogi , ona toese lea ole pusa 14 mai ile pusa 13 ona tusi lea ole tali ile pusa 15. Ae afai ole pusa 13 ole Lafoga Faasili , ona fa'aopoopo lea ole pusa 14 ile pusa 13 ma tusi le tali ile pusa 15 If box 13 is VAGST to pay, then subtract the credit brought forward in box 14 from box 13 and print the answer in box 15. If box 13 is credit, then add box 14 to box 13 to get total VAGST credit in box 15	<input type="text"/>	<input type="radio"/> Lafoga Fa'asili VAGST credit <input type="radio"/> Lafoga Toe Totogi VAGST to pay

16	Faitau ma saina le vaega oi lalo/Read and sign the following Ou te ta'utino atu o fa'amatalaga uma ua tu'uina atu i totonu o lenei pepa e moni ma fa'amaoni I declare that the information given in this return is true and correct.
Saini/Signature	<input type="text"/>
Lou Tofiga/Designation	<input type="text"/>
Aso/Date	<input type="text"/>
Telefoni/Phone number	<input type="text"/>

You can now file your VAGST and PAYE returns online. Register for Samoa eTax at set.revenue.gov.ws