MINISTRY OF REVENUE

IR4
2021

COMPANY INCOME TAX RETURN

Income Tax Act 2012, Tax Administration Act 2012

1. Print the Company TIN in box 1

1 Tax Identificaton Number [TIN]

2. Print the company legal name in box 2

2

3. Print the company trading name in box 3 (if different to legal name)

3

4. Print the Incorporation number of the company in box 4

4

5. Print your postal address in box 5

5 Street Name or PO Box Number | Village

6. Print the company's email address in box 6 (If there is no email address, please leave blank)

6

7. Print the accountant/tax agents name and phone number in box 7 (If you do not have an accountant, please leave blank)

7

8. Print the daytime phone number in box 8

8 Phone Number

9. Print the company's main bank account number in box 9

9

(Tick One) SCB ◯ ANZ ◯ BSP ◯ NBS ◯

10. Is the company a **resident in Samoa** for tax purposes?

10 No ◯ Resident Country for Tax Yes ◯ Go to question 11

Income from Samoa

11. Did you receive any interest that has not had tax withheld? i.e. It was paid to you by someone other than a financial institution or a bank?

No ◯ Go to question 12 Yes ◯

11 $ Interest Earned

12. Did the company receive any rental income? Print the net profit/loss after allowable expenses in box 12

No ◯ Go to question 13 Yes ◯

12 $ Net Profit/Loss (Show a Loss in Brackets)

13. Did the company make any profit or loss from a business? Please attach full financial statements of account. If any tax was withheld from business income (e.g) payments from Treasury, please show the tax withheld at box 13A

No ◯ Go to question 14 Yes ◯

13A $ Withholding Tax

13 $ Net Profit/Loss (Show a Loss in Brackets)

Other Income

14. Did the company receive any **income from a business or investment you run** overseas?

No ◯ Go to question 15 Yes ◯ Staple proof of overseas tax paid to this return

14A $ Total Overseas Tax Paid

14 $ Total Overseas Income

15. Did the company receive any other income? E.g. Capital Gains Income

No ◯ Go to question 16 Yes ◯

15 $ Other Income

16. Calculate **total income or net loss**

Add Boxes 11+12+13+14+15. Print your answer in Box 16

16 $ (Show any Loss in brackets)

17. Can the company claim **net losses brought forward** from previous years

No ◯ Go to question 18 Yes ◯

17A $ Amount brought forward

18. Calculate total **taxable income** after net loss brought forward

Subtract Box 17A from 16 and enter the amount in box 18. if there was nothing in 17A, then copy the amount from box 16 to box 18

18 $ Total Taxable Income after Net Loss

19. Did you invest in an **approved tourism venture** and qualify for a tax credit?

No ◯ Yes ◯

19 $ Amount of Investment in 2021

Do you have any unused tourism investment tax credit brought forward from previous year? Enter the amount in box 19A

No ◯ Yes ◯

19A $ Amount of Credit Brought Forward

Add box 19 and 19A to get the total available tourism tax credit. Enter the amount in box 19B

19B $ Total Tourism Tax Credit Available

Tax Calculation

20. Calculate the tax payable

- Copy the total from box 18 to box 20A. If the amount in box 18 is a loss enter $0.00 in box 20A. This is your **Taxable Income** — 20A $
- Multiply the amount in box 20A by 27% to calculate the tax on taxable income (20A x 0.27). Enter amount in box 20B — 20B $
- Transfer the total overseas tax paid from box 14A to box 20C — 20C $
- Subtract box 20C from box 20B. **Note:** If box 20C is greater than box 20B, print "0.00" in box 20D as overseas tax credits cannot be refunded — 20D $
- Copy the withholding tax credit amount from box 13A to box 20E — 20E $
- Subtract box 20E from box 20D and enter your answer in box 20F. **Note:** if the withholding tax credit in 20E is bigger than the tax to pay in box 20D, show your answer in brackets in box 20F as it is a refund — 20F $ (Show Refund in brackets)
- Transfer the total tourism investment tax credit you are claiming this year from the available amount in box 19B to box 20G. The amount claimed should be equal to or less than the amount of tax payable in box 20F as these tax credits cannot be refunded. If box 20F is a credit enter $0.00 — 20G $
- Subtract box 20G from box 20F. This is your tax to pay before deducting 2021 provisional tax. — 20H $
- Enter the amount of 2021 provisional tax paid in box 20I — 20I $
- Subtract box 20I from 20H. Enter the amount in box 20J. Note: If 20I is greater than 20H then this is your refund, if 20I is smaller than 20H this is your tax to pay — 20J $

Refund ◯ Tax to Pay ◯

2022 Provisional Tax

21. Is the amount in box 20H tax to pay (before you offset the 2021 provisional tax)?

No ◯ Go to question 24 Yes ◯ You have 2022 provisional tax to pay. Go to question 23

22. Is the amount in box 20H more than $500?

No ◯ Your provisional tax is the same amount as shown in 20H and due in one instalment on 31st March 2022

Yes ◯ Your provisional tax is payable in three instalments with each instalment being one third of the amount in box 20H. Go to question 23

23. Enter the amounts due for provisional tax in the boxes below. The dates shown are for a standard balance date of 31 December. If you have a different balance date and you don't know your provisional tax due dates, please contact us. If you would like to estimate your 2022 provisional tax to a different amount than the standard calculated option, please tick the estimate indicator and enter your estimated amounts below. Note penalties will be applied if your total estimated provisional tax amount is less than 80% of your 2021 residual income tax.

First provisional tax payment due 31st March 2022	23A	
Second provisional tax payment due 31st July 2022	23B	
Third provisional tax payment due 31st October 2022	23C	

Refunds and / or Transfers

24. If the company is getting a refund, how do you want it paid? (Note any refund or transfer will be reduced by the amount of any other tax arrears of the company)

Copy your refund from box 20J to box 24 — 24 $

Do you want your Refund:

◯ Transferred to 2022 provisional tax? Print the amount in box 24A — 24A $

◯ Other—if you want your refund transferred to another tax other than provisional tax, please staple a note to your tax return

◯ Refunded

Disclosure

25. Have payments been made to non residents? For example, dividends, interest, management fees, know how payments, royalties or contractors?

No ◯ Yes ◯

26. Was Non-Resident Withholding Tax deducted from all payments to Non-Residents?

No ◯ Yes ◯

27. Did the company receive any foreign-sourced dividends during the year?

No ◯ Yes ◯

28. Is the company controlled or owned by Non-Residents?

No ◯ Yes ◯

29. Has the company ceased during the financial year?

No ◯ Yes ◯ Date Ceased

30. Enter the companies balance date — Day Month

Declaration

31. Read and sign the following

I solemnly declare that the information provided in this form are true and correct; and I understand that any misleading or false information is an offence under the Tax Administration Act 2012

Signature _____ / / Date

Designation _____

There are penalties for not putting in a tax return or putting in a false return.

Please make a copy of this return for your own records.

- This return and any payment is due no later than 31st March 2022 unless you have an extension of time to file your return approved by the Commissioner of Inland Revenue.
- If you think you may have difficulty in paying your tax due, please call our Collections Division on 20411 and they may be able to set up an instalment arrangement to help you pay your tax off.

What to do next:

- Attach any evidence of tax withheld to your return
- Attach your full financial statements to your return
- Print your Name and TIN on all other papers that are attached to your return
- Send your return to Inland Revenue Services, Box 1877, Apia on or before the 31st March, unless you have an extension of time or a non-standard balance date approved by the CEO of the Ministry for Revenue
- If you have tax to pay, this is due by the 31st March 2022. You can pay earlier if you want to. If you want to pay now, staple your cheque to the front page of this return

If you need help with this form:

Visit us at Inland Revenue Services, Development Bank Building, Beach Road, Apia or call us on +685 20411, or +685 21561 or ,

if you are in Salelologa, visit our office there or call +685 51574

www.revenue.gov.ws