Customs Services
Ph: +685 21561 (Matautu)
Ph: +685 51574 (Savaii)
PO Box 44, Apia
info_service@revenue.gov.ws

Inland Revenue Services
Ph: +685 20411 (Apia)
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PO Box877, Apia
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BUSINESS LICENCE RENEWAL FOR 2025

This is to notify that **ALL** business licenses issued for the year 2024 will expire on **31st December 2024.** Business License holders are therefore reminded to renew their 2024 business licenses starting **Monday 2nd December 2024 to 31st January 2025.**

Renewal Fees:	Sole Traders, Partnerships & others	**$282.00** p.a for each activity, per location
	Companies & Trusts	**$640.00** p.a for each activity, per location

A **Late Payment Penalty** of **$200** will be imposed on any business license which remains unpaid after 31st January 2025.

The application form can be uplifted from our offices at Level 4 Development Bank Building, Savalalo and our office at the Salelologa Market, or you can download the form from our website at: **www.revenue.gov.ws**

Business Licence Holders are advised of the following applicable requirements for business license renewal:

1) Completed Business license Renewal Form IR25 with the following attachments;
   a. Valid passport or at least 2 legal forms of identification (e.g birth certificate, citizenship certificate, driver's license).
   b. Business bank statement (at least 3 months)
   c. Confirmation of legal status of land business is operated. *(applicable if your business location(s) has changed during the business year)*

2) Completed Beneficial Ownership (BO) form IR24B *(excluding Sole Traders)* with the following attachments;
   a. Valid ID of the BO (a valid passport or 2 other ID's (e.g. driver's license, birth certificate with a passport sized photo, valid citizenship certificate)
   b. Confirmation of residence:
      i. Utility bills recently issued under the name of each BO (e.g. cash power or electricity bill, water bills, etc); and
      ii. Bank Statement under the name of each BO

(The above requirements are applicable to all business licenses that have had changes to its beneficial ownership structure during the business year)

3) Updated Foreign Investment Certificate. (*if applicable)*

4) Any other supporting document as reasonably required by the Commissioner.

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It is important to note that you must submit completed and signed forms to enable timely assessment and decision to your renewal application.

The Ministry emphasizes that it is an offence under the Business Licence Act 1998 for anyone to operate a business without a valid business licence.

For more information, please contact the Taxpayer Services Division at Level 4 of the Development Bank of Samoa (DBS) building or Savaii office at Salelologa on telephone 20411 / 21561 Ext 204, 232 ,401 and 403.

Faafetai

Seumanu Ieni Asani Sheppard
ACTING CHIEF EXECUTIVE OFFICER

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FAAFOUINA O LE LAISENE PISINISI MO LE 2025

O laisene pisinisi uma sa tu'uina atu mo le tausaga 2024, e mae'a lona aoga i le aso 31 o Tesema 2024. O lea e fa'amanatu atu ai i le au-faipisinisi ina ia faafouina nei lou laisene pisinisi mo le 2025, e amata atu i le **Aso Gafua 2 Tesema 2024 e oo i le aso 31 Ianuari 2025.**

Totogi mo le Faafouina:	Faipisinisi taitoatasi, Faapa'aga ma isi	**$282.00** i le tausaga mo pisinisi taitasi, i le nofoaga.
	Kamupani ma Tausimavaega	**$640.00** i le tausaga mo pisinisi taitasi, i le tausaga.

E **$200** le **Faasalaga e Fa'aopoopo** i laisene taitasi uma, pe afai e tuanai le aso **31 Ianuari 2025** ae lei faafouina.

O pepa talosaga uma mo le fa'afouina o laisene pisinisi e tu'usao atu i le Komesina o Lafoga mo le taliaina; o lea e faailoa atu ai i le au-faipisinisi ina ia tuuina mai pepa moomia o loo taua i lalo;

O pepa faatumu mo le fa'afouina o laisene pisinisi e mafai ona maua i le matou ofisa i le foga-fale 4, Faletupe o Atina'e i Savalalo poo le ofisa i Salelologa, Savaii poo le asiasi foi i le upega tafailagi a le Matagaluega, www.revenue.gov.ws.

O lea e fautuaina ai le mamalu o le au-fai pisinisi ina ia tuuina mai pepa o aiaiga manaomia ua taua i lalo mo le fa'afouina o laisene pisinisi.

1. Pepa faatumu mo le faafouina o le laisene pisinisi (IR25) ua maea ona faatumu ma saini faatasi ai ma le;
    a. Pepa fa'amaonia (tusifolau, laisene ave-taavale, pepa fanau ma isi)
    b. Fa'amaumauga o teugatupe mo le 3 masina. (bank statement)
    c. Tusi fa'amaonia o le nofoaga o loo faia ai le pisinisi. *(Pe a fa'apea ua suia le nofoaga ua fa'atino ai lau pisinisi).*

2. Pepa fa'atumu mo Tagata o loo umia Penefiti o le Pisinisi (BO) poo tagata o loo iai le pule silisili o le pisisni (e le aafia ai Pisinisi Taitoatasi ; (beneficial ownership form IR24B) ma e tatau ona tuuina faatasi mai ma aiaiga ua taua i lalo ifo;
    a. Pepa faamaonia a le BO (tusifolau poo nisi pepa faamaonia e lua (e.g. pepa fanau ma se ata, laisene ave taavale, pepa faamaonia o le sitiseni)
    b. Faamaoniga o nofoaga aumau;
        i. Faamaumauga o pili totogi o loo I luga o igoa oi latou e umia penifiti o le pisinisi (ft: pilivai, eletise, telefoni ma isi); ma le
        ii. Faamaumauga o teugatupe a le tagata o loo umia penifiti a le pisinisi
    (o aiaiga ua taua e aofia uma ai pisinisi ua suia tagata e umia penifiti o pisinisi i totonu o le tausaga faa-le-pisinisi)

3. Pepa fa'amaonia mo faipisinisi mai fafo (Foreign Investment Certificate); *(e le aofia ai pisinisi taitoatasi)*

4. Nisi fa'amaumauga manaomia e le Komesina o Lafoga.

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Mo le silafia lautele e taua le malamalama i fa'amatalaga uma ua tuuina atu i pepa fa'atumu mo le mautinoa o le sa'o ma le atoatoa o fa'amatalaga tuuina mai ma ia sainia ae lei tuuina mai ia pepa fa'atumu ina ia fo'ia ai le tuai ona talia o talosaga mo le fa'afouina o laisene pisinisi.

E mafai ona molia i le faamasinoga soo se tasi na te faia se pisinisi e aunoa ma se laisene faipisinisi e tusa ai ma aiaiga o le Tulafono o Laisene Pisinisi 1998.

Mo nisi fa'amatalaga, fa'amolemole fa'afesootai mai le Vaega mo Auaunaga o Totogi Lafoga i le Fogafale 4 o le Faletupe o Atinae i Apia poo le ofisa i Salelologa i Savaii pe vili mai i le telefoni 20411/21561 laina 204, 232, 401 poo le 403.

Fa'afetai,

Seumanu Ieni Asani Sheppard
SUI OFISA SILI O PULEGA