MINISTRY OF REVENUE

IR4
2025

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. Is the company claiming **net losses brought forward** from previous years

No ◯ Go to question 18 Yes ◯ enter amount in box 17

17 $ Amount brought forward

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

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

18 $ Total Taxable Income after Net Loss

Tax Calculation

19. Calculate the tax payable

- Copy the total from box 18 to box 19A. If the amount in box 18 is a loss enter $0.00 in box 19A. This is your **Taxable Income** — 19A $
- Multiply the amount in box 19A by 27% to calculate the tax on taxable income (19A x 0.27). Enter amount in box 19B — 19B $
- Transfer the total overseas tax paid from box 14A to box 19C — 19C $
- Subtract box 19C from box 19B. **Note:** If box 19C is greater than box 19B, print "0.00" in box 19D as overseas tax credits cannot be refunded — 19D $
- Copy the withholding tax credit amount from box 13A to box 19E — 19E $
- Subtract box 19E from box 19D and enter your answer in box 19F. **Note:** if the withholding tax credit in 19E is greater than the tax to pay in box 19D, enter amount in box 19F (show your answer in brackets as it is a refund). If withholding tax credit in 19E is less than the tax to pay in box 19D, enter amount in box 19F (without brackets as it is payable) — 19F $ (Show Refund in brackets)
- Enter the amount of 2025 provisional tax paid in box 19G — 19G $
- Subtract box 19G from 19F. Enter the amount in box 19H. Note: If 19G is greater than 19F then this is your refund, if 19G is less than 19F this is your tax to pay — 19H $

Refund ◯ Tax to Pay ◯

2026 Provisional Tax

20. Is the amount in box 19F tax to pay (before you offset the 2025 provisional tax)?

No ◯ Go to question 23 Yes ◯ You have 2026 provisional tax to pay. Go to question 21

21. Is the amount in box 19F more than $500?

No ◯ Your provisional tax is the same amount as shown in 19F and due in one instalment on 31st March 2026

Yes ◯ Your provisional tax is payable in three instalments with each instalment being one third of the amount in box 19F. Go to question 22

22. 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 2026 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 next year's residual income tax.

First provisional tax payment due 31st March 2026	22A	
Second provisional tax payment due 31st July 2026	22B	
Third provisional tax payment due 31st October 2026	22C	

Refunds and / or Transfers

23. 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 19F to box 23A 23A $

Do you want your Refund:

◯ Transferred to 2025 provisional tax? Print the amount in box 23B 23B $

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

◯ Refunded

Disclosure

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

No ◯ Yes ◯

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

No ◯ Yes ◯

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

No ◯ Yes ◯

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

No ◯ Yes ◯

28. Has the company ceased during the financial year?

No ◯ Yes ◯ Date Ceased

29. Enter the companies balance date Day Month

Declaration

30. 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 2026 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 2026. 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