MINISTRY OF REVENUE
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BUSINESS LICENCE RENEWAL FOR 2027

The Ministry (MOR) wishes to inform all business licence holders that **all business licences issued for the year 2026 will expire on 31 December 2026**.

Renewals for the year **2027 will commence on Monday, 02nd November 2026,** and will close on **31 January 2027**.

APPLICABLE FEES:

Sole Traders, Partnerships & others	**$282.00 per activity and per location**
Companies & Trusts	**$640.00 per activity and per location**

⚠ A **late payment penalty of SAT$200.00** will apply for any licence(s) that is /are not renewed by the due date.

REQUIREMENTS FOR RENEWAL
All renewals must be lodged using the Business Licence Renewal Form (IR25) with the following supporting documents:

Identification:
- Valid passport or **two legal forms of ID** (e.g driver's licence, election ID, NPF ID and birth certificate)

Business Financial Information:
- **Business** bank account statement
  (at least one month).

Confirmation of land ownership
- Land ownership confirmation/consent.
- If leased property, provide valid lease agreement & landlord rent & lease business license.
- For **customary land**, written consent from the **Sa'o o le Aiga**.
  (if business location has not changed since last renewal, previous confirmation remains valid)

Beneficial Ownership (excluding Sole-Traders):
- **Complete IR24B – Beneficial Ownership Form**
  *(If beneficial owners remain **unchanged and completed** in last renewal, then completed declaration form is required only)*

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Tax Invoice Monitoring System (TIMS)

- All registered businesses who are required to **comply** with Tax Invoice Monitoring System (TIMS) are encouraged to be fully compliant as this is a requirement for the renewal of your business license.

Tax Arrears and Returns Outstanding

- All Businesses with **unpaid** taxes and outstanding returns are urged to settle these payments and lodge all outstanding returns to avoid delays in your renewal.

Any further requirements for your application will be advised.

Submission of Applications

Applicable renewal forms may be obtained and submitted at:

- Apia Office: Level 4, Development Bank Building, Savalalo
- Savai'i Office: House #7, Salelologa Market
- Or you can download the forms at: www.revenue.gov.ws

Reminder

Operating a business without a valid licence constitutes an offence under the Business Licences Act 1998 and may result in penalties or prosecution.

Contact Information

For more information, please contact the **Taxpayer Services Division** on telephone 20411, 21561 for Apia and 51574 for Savaii. You can also email us at: info@revenue.gov.ws or SEThelp@revenue.gov.ws

Thank you.

Esther Alaalatoa
ACTING CHIEF EXECUTIVE OFFICER/COMMISSIONER OF INLAND REVENUE

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FAAFOUINA O LE LAISENE PISINISI MO LE 2027

O laisene pisinisi uma sa tu'uina atu mo le tausaga 2026, e mae'a lona aoga i le aso 31 o Tesema 2026. O lea, e fa'amanatu atu ai i le au-faipisinisi ina ia faafouina lau laisene pisinisi mo le 2027, e amata atu i le **Aso Gafua, 02 o Novema 2026, e oo i le Aso 31 Ianuari 2027.**

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 2027** 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 asiasi foi i le upega tafa'ilagi 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 mana'omia ua taua i lalo mo le fa'afouina o laisene pisinisi.

1. Fa'atumu le pepa mo le fa'afouina o le laisene pisinisi ma tu'uina fa'atasi mai ai ma;

    a. Pepa fa'amaonia (tusifolau, laisene ave-taavale, pepa fanau ma isi)

    e. Fa'amaumauga o teugatupe ia le itiiti ifo ma le 3 masina. (bank statement)

    i. 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 po'o tagata o loo iai le pule o le pisisnis (mo kamupanī ma faatulagana faaletulafono) ; (beneficial ownership IR24B) ma e tatau ona tuuina faatasi mai ma aiaiga ua taua i lalo ifo; (e le aafia ai faipisinisi ta'itoatasi)
    a. Fa'amaumauga o pili totogi o loo i luga o igoa o i latou e umia penifiti o le pisinisi (beneficial owners) *(ft: pili o le vai, eletise, telefoni ma isi).*

    e. Fa'amaumauga o teugatupe a tagata ta'itoatasi o loo umia penifiti a pisinisi(beneficial owners)

(o aiaiga ua taua e aofia uma ai pisinisi leisene ua suia tagata e umia penifiti o pisinisi i totonu o le tausaga faa-le-pisinisi)

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

Faamanatu Taua:
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 laina 204, 232, 401 poo le 403.

Fa'afetai,

Esther Alaalatoa
SUI OFISA SILI O PULEGA / KOMESINA O LAFOGA