

Due dates for business and statutory returns

Regulatory requirements

✓	Documentation required	Responsible Authority for lodgment of returns	Due date/regularity
	Income tax return	Ministry for Revenue	Annual – 31 st March for December Year End
	Annual salary and wage return form - P6 & P6A forms	Ministry for Revenue	Annual – 31 st January
	Salary and wage return form – P4 forms	Ministry for Revenue	Monthly – 14 th of the month
	Samoa National Provident Fund return	Samoa National Provident Fund	Weekly/fortnightly/monthly
	Accident Compensation return	Accident Compensation Commission	Weekly/fortnightly/monthly
	VAGST return	Ministry for Revenue	bi-monthly – 21 st of the month
	Business license	Ministry for Revenue	Annual – 31 st January
	Company license	Ministry for Commerce, Industry and Labour	Annual – 31 st January
	Other returns		

Actual payments can be made before the due date for each return. Penalties may also apply for late lodgment of returns. The lodgment date for the income tax return depends on the annual balance date that has been approved by the Ministry for Revenue. The year to December is the normal tax year in Samoa.

The due date of the bi-monthly VAGST return may fall into either an odd month or an even month which depends on the location of the business.