

**SAMOA**

**TAX ADMINISTRATION (LATE PAYMENT INTEREST)  
REGULATIONS 2015**

Arrangement of Provisions

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|------------------------------|--|
| 1. Citation and commencement | 2. Interest rate for late payment of tax |
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**PURSUANT** to section 101 of the Tax Administration Act 2012 (“the Act”), **I, TUI ATUA TUPUA TAMASESE EFI**, Head of State, acting on the advice of Cabinet, **MAKE** these Regulations:

**DATED** this 18<sup>th</sup> day of December 2015.

signed: (Tui Atua Tupua Tamasese Efi)  
**HEAD OF STATE**

**REGULATIONS**

**1. Citation and commencement-**(1) These Regulations may be cited as the Tax Administration (Late Payment Interest) Regulations 2015.

(2) These Regulations commence on the date they are signed by the Head of State.

**2. Interest rate for late payment of tax -**

For the purpose of section 47 of the Act, the prescribed interest rate for late payment of unpaid tax is 8.7%.

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**Issued under the authority of the Regulations Ordinance 1953.**

**Date of Commencement: 18 December 2015**

**These Regulations are administered by the Ministry for Revenue.**

**Copies of these Regulations can be purchased from  
the Office of the Clerk of the Legislative Assembly.**

**Printed by the Clerk of the Legislative Assembly,  
by authority of the Legislative Assembly.**

