



# SAMOA

Samoa - Common law



Incorporate Now



Consultation

Click request a call for a free, no obligation consultation.  
In a hurry? Click incorporate now, and startup your company immediately.

## Incorporating a company in Samoa

# Samoa taxes

If you want to incorporate in Samoa, reading this will help you becoming knowledgeable on the specific tax laws and rates for an IC which is the most common company structure in Samoa.

International Companies (IC) in Samoa are entitled to do business outside the country. ICs may have restrictions to trade or own real estate within the territory. Income accrued offshore by an IC, from our research, and this is not personal tax advice, is tax exempt. This ranks Samoa as 1st overall with regards to corp. taxation rate internationally. An annual Government fee from US\$ 300 may apply. ICs in Samoa are commonly used as holding companies, investment holding, for asset protection and international trading.

An IC may be formed by one or more shareholders and one or more directors. Corporate shareholders and directors are allowed. Shareholders and directors may not be disclosed publicly. A Company secretary is required. There is no minimum paid up capital and shares can be issued as bearer shares or no par value shares. ICs are required to prepare accounts, but there is no requirement to file annual reports of any kind. Migration of domicile is permitted.

Dividends paid and received by an IC are not subject to taxation. Dividends are payments of earnings of the business, determined by the board, to a particular class of shareholders. Dividends can be issued as shares of stock, cash payments, or other property. Capital Gains are not taxable. A capital gains tax is levied on the profits that a corporation or natural person realizes when he or she sells a capital asset for a price that is higher than the purchase price.

There are no withholding taxes on payments to non-residents on dividends, royalties, interests or any kind of fees.

The VAT rate in WS is 15%, which ranks Samoa as 78th overall with regards to VAT globally.

There is no known tax on wealth in Samoa. There are no inheritance taxes in Samoa.

The above is not tax or legal advice for your company's situation. We are able to refer you to a lawyer in Samoa who can advise you. Want to work together? Click incorporate now if you are in a hurry, or press the free consultation button above.

The vat rate in Samoa is 15% which ranks 78 in the world.

- ✗ **Patent box**
- ✗ **RND credit**
- ✗ **Wealth tax**
- ✗ **Estate tax**
- ✗ **Transfer taxes**
- ✗ **Asset taxes**
- ✗ **Capital duties**

- 17** **Tax treaties**
- 0%** **Offshore Tax**
- 0%** **Corp rate**
- **Loss carryback years**
- 48** **Corporate time**
- 15%** **VAT rate**
- 27%** **Capital gains**
- No** **AEOL planned**

# Samoa Legalese

When examining a jurisdiction in which to incorporate, the first thing to look at is the legal code. The underlying law in Samoa is common law. Common law makes for a easy corporate setup. One is permitted to electronically sign documents.

The letters WS is for Samoa and the most common company type type in Samoa is an IBC.

The amount you'll have to wait is about 1-5 Days to setup an IBC in WS. is 0, This means you don't have any minimum share capital. The types of cash you can use to setup your legal entity is most commonly legal currency.

Yes, one is allowed to re-domicile an IBC from WS. You are usually allowed to change the jurisdiction of the company, pending certain procedures.

There must be at least 1 shareholder. This makes it possible for you to own an IBC in WS by yourself. Corporate Shareholders are allowed, meaning you could have a company as a shareholder. Foreign ownership is permitted, up to 100% of the total equity of the company.

An IBC is only required to have one director. Speaking of shareholders, corporate directors are permitted. Directors data is typically not exposed publicly.

A registered office is a requirement, whom the company will pay yearly, for a legal services company which can receive any lawsuit papers on behalf of the business. Furthermore, a corporate secretary is a requirement.

There is a no requirement to file annual returns. This does not exempt the business or its owners from different tax or reporting obligations elsewhere and one would be wise to receive personal advice on your personal tax obligation. However, there is not typically a requirement to have these accounts audited.

Overall we think Samoa is a good option and have given it a score of 83 as an IO score, using the Incorporations.IO proprietary formula.

- ✓ **Directors not disclosed in a public registry**
- ✓ **Shareholders not disclosed in a public registry**
- ✓ **Redomiciliation permitted**
- ✓ **Registered office required**
- ✓ **Corporate director permitted**
- ✓ **Local Secretary not required**
- ✓ **Local Director not required**
- ✓ **Electronic signature**

- 1 Shareholders required**
- 1 Directors required**
- 1-5 Days to form**



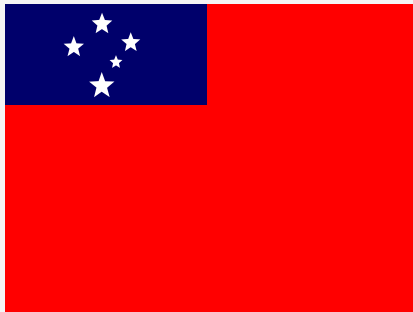
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## Country Info



🚩 National Flag of

**Independent State of  
Samoa (eng)**

**Malo Sa'oloto  
Tuto'atasi o Sāmoa  
(smo)**

\$ Currency

**WST**

☎ Area Code

**+685**

🏰 Capital

**Apia**

✈ Region

**Polynesia**

🌿 Native Languages

**English**

**Samoaan**