SAMOA

INTERNATIONAL COMPANY

CLIENT GUIDE 2026

International company formation, statutory 0% Samoa tax exemption and annual compliance

Professional company formation and ongoing corporate administration

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Samoa International Company at a Glance

Samoa maintains a dedicated international-company regime under the **International Companies Act 1988**, administered through the Samoa International Finance Authority (SIFA). International Companies must be incorporated through a **licensed trustee company** and are designed principally for non-Samoan ownership and international business.

Topic	Current legal / practical position
Principal vehicle	International Company limited by shares, limited by guarantee, or limited by both shares and guarantee.
Ownership restriction	A natural person who is a citizen/resident/domiciled in Samoa, and an ordinary Samoa domestic company other than a trustee company, is restricted from holding an interest in an International Company.
Directors	At least **1 director**. Subject to the articles, a director may be an individual or a company/corporation.
Registered office	Mandatory in Samoa and must be the **principal office of a licensed trustee company**.
Resident secretary / agent	If no resident secretary is appointed, the company must appoint a **resident agent**; these functions are restricted to licensed trustee-company structures under the Act.
Activities	May pursue lawful purposes, but banking, insurance and trustee-company business require the appropriate Samoa licence.
Government incorporation fee	Current SIFA fee schedule: **USD 300** for a standard International Company.
Government renewal fee	Current SIFA fee schedule: **USD 300** annual renewal for a standard International Company.
Long-term registration	Official 5-, 10- and 20-year registrations are available at USD 1,000 / 1,500 / 2,000 respectively.
Samoa tax	A qualifying International Company is statutorily exempt from Samoa income tax and other direct/indirect taxes on profits and gains, **except income derived from carrying on business in Samoa**.

The Major Tax Benefit

Genuine 0% Samoa tax on qualifying international profits

Section 249 of the International Companies Act provides a real statutory exemption: an International Company, other than an international bank, is exempt from Samoa income tax and other direct or indirect taxes and stamp duty on its transactions, profits and gains **except where income is derived from carrying on business in Samoa**.

This is materially different from jurisdictions where foreign customers alone do not create a tax exemption. In Samoa's International Company regime, the exemption is written into the International Companies Act, but it is linked to the company remaining within the permitted international/offshore framework.

Key Benefits for International Clients

- Statutory 0% Samoa income tax on qualifying international/offshore profits.
- No Samoa tax on qualifying distributions/earnings and specified international-company investment income under the Act.
- No Samoa currency/exchange-control restrictions for qualifying international-company transactions under the Act.
- One director is sufficient.
- Corporate directors are legally possible subject to the articles and compliance requirements.
- Current official government incorporation and annual renewal fee of USD 300.
- Long-term 5-, 10- or 20-year registration option.
- Redomiciliation into and out of Samoa is available subject to statutory procedures.

Corporate Requirements

Topic	Current legal / practical position
Members / shareholders	The Act accommodates International Companies limited by shares and other forms. Non-Samoan individuals and foreign corporate owners are the normal international ownership profile.
Directors	At least one. A corporate director is permitted unless the articles provide otherwise.
Registered office	Principal office of a Samoa licensed trustee company.
Resident administration	Resident secretary or resident agent must be maintained in accordance with the Act.
Company name	SIFA allows approved corporate endings such as Corporation/Corp, Incorporated/Inc, Limited/Ltd, PLC, S.A., N.V., B.V., A.G. and GmbH; name approval is required.
Name reservation	SIFA states an approved proposed name can be reserved for up to **3 months**.
Annual return	The former statutory Annual Return provision, section 112, is **repealed**. A standard International Company therefore does not have the domestic-company annual-return filing under that section.
Annual renewal	The company must maintain registration by paying the prescribed renewal fee; non-payment can ultimately result in strike-off.

Permitted International Business & Samoa Restrictions

The Act permits lawful international business but protects the offshore character of the regime. An International Company generally must not carry on business with a natural person ordinarily resident in Samoa or an ordinary domestic Samoa company, own Samoa land/real estate except permitted office lease arrangements, or conduct banking, trust, insurance/reinsurance or insurance-management business without the required licence.

What Does Not Count as Local Samoa Business

The Act expressly provides that certain Samoa connections do not by themselves constitute prohibited local business: maintaining bank deposits, using Samoa lawyers/accountants/trustee companies/investment advisers, preparing or maintaining books and records in Samoa, holding directors' or members' meetings in Samoa, maintaining a permitted office lease, and holding securities in another International Company.

Tax Exemption - Scope

The statutory exemption covers qualifying International Company profits/gains and transactions, with the crucial exception for **income derived from carrying on business in Samoa**. The Act also contains tax exemptions for qualifying dividends/earnings/interest connected with International Companies and non-resident beneficial ownership, subject to its wording and exceptions.

No Exchange Controls

Section 249 also provides broad relief from currency and exchange-control restrictions and foreign-exchange levies for qualifying International Company transactions and foreign currency/securities, subject to the statutory exceptions concerning Samoa residents/domestic companies and Samoa-currency instruments.

Samoa Domestic Company Tax - Contrast

The Ministry of Revenue states that a **resident ordinary Samoa company** is taxed at **27% on global taxable income**, while a non-resident is taxed at 27% on Samoa-source taxable income. This 27% regime should not be confused with the separate International Company exemption under the International Companies Act.

VAGST - Contrast

Samoa's VAGST is **15%** on most taxable goods and services supplied in Samoa. The Ministry of Revenue states a SAT 130,000 registration threshold for businesses carrying on taxable activity in Samoa. A properly operated International Company conducting qualifying business outside Samoa is a different profile; any Samoa supplies/local operations require separate tax and licensing review.

Foreign-Country Tax Still Matters

The Samoa exemption does not exempt the company or its owners from tax in other countries. Effective management, permanent establishment, CFC, anti-deferral, transfer-pricing, beneficial-owner residence and shareholder-distribution rules in the owners' or customers' jurisdictions must be reviewed separately.

Formation Process

1. Select licensed Samoa trustee company **2.** Name approval **3.** KYC/beneficial-owner review **4.** Prepare Memorandum & Articles **5.** Trustee company submits to SIFA Registrar **6.** Incorporation **7.** Banking and ongoing administration

SIFA confirms that all International Companies must be registered and incorporated through a **licensed trustee company**. The trustee company submits the incorporation documents and provides the statutory Samoa registered office.

Typical Client Documents

• Certified passport/identity documents for shareholders, directors and beneficial owners.

• Recent proof of residential address.

• Proposed company name and intended international business activities.

• Ownership structure and complete beneficial-ownership chain.

• For corporate shareholders/directors: incorporation/registry and constitutional documents.

• Source-of-funds/source-of-wealth evidence and expected transaction profile.

• Memorandum and Articles of Association.

• Trustee-company KYC, sanctions and risk-classification documentation.

• Additional approvals where the proposed activity is regulated.

Accounting Records

Accounting records are mandatory - retain for 7 years

Section 113 requires records that correctly explain transactions, allow the company's financial position to be determined, allow financial statements to be prepared, and include underlying documents such as invoices and contracts. Records must be retained for **7 years** after the relevant financial year/accounting period.

Where Records May Be Kept

Accounting records may be kept at the registered office or another place selected by the directors, and must remain open to director inspection. The company's administrative arrangements with its Samoa trustee company should ensure the statutory record-keeping requirements can be met.

Financial Statements & Audit

The Act contains accounting and audit provisions. Directors ordinarily appoint a registered company auditor within 90 days, **but section 117 allows the company not to appoint an auditor** if the articles so provide, all members agree in writing, or all members present at each AGM resolve accordingly. Audit is therefore not universally mandatory for every ordinary International Company.

Annual Return vs Annual Renewal

The International Companies Act's former Annual Return provision is repealed. The practical annual registry obligation for a standard International Company is the **annual renewal fee** and maintenance of statutory company/agent records, rather than a domestic-company style annual return under section 112.

Current Official SIFA Fees

Topic	Current legal / practical position
Standard IC incorporation	USD **300**.
Standard IC renewal	USD **300**.
5-year long-term IC	USD **1,000**.
10-year long-term IC	USD **1,500**.
20-year long-term IC	USD **2,000**.
Redomiciled company	USD **100** official SIFA fee shown in the current schedule.
Trustee company	Licensed trustee company's registered-office, resident-agent/secretary, KYC and professional charges are additional.

Annual / Ongoing Compliance Checklist

• Maintain licensed Samoa trustee company and registered office.

• Maintain resident secretary or resident agent as required.

• Pay annual or long-term registration/renewal fee.

• Maintain current directors, secretary/agent and member records.

• Maintain beneficial-owner/KYC information with the trustee company and comply with AML/AEOI requirements.

• Keep complete accounting records and underlying documents for at least 7 years.

• Prepare financial statements as required by the Act and company governance.

• Appoint auditor unless a valid section 117 exemption is used.

• Do not carry on prohibited local Samoa business or regulated activity without approval.

• Review Samoa tax exemption conditions and foreign-country tax exposure annually.

• Maintain CRS/FATCA classification/reporting where the entity is a Financial Institution or otherwise within AEOI rules.

• Maintain bank AML/KYC and evidence of genuine commercial purpose.

Why Samoa Can Be Attractive

Topic	Current legal / practical position
Genuine tax exemption	International Companies Act provides 0% Samoa tax on qualifying international profits outside Samoa business.
Low government fee	Current SIFA incorporation and annual renewal fee: USD 300.
Flexible governance	One director; corporate director legally possible subject to the articles.
No annual-return section	The International Companies Act annual-return provision is repealed.
Audit flexibility	Auditor can be dispensed with under the specific section 117 alternatives.
Long-term registration	5-, 10- and 20-year official registration periods available.
Exchange controls	Broad statutory relief from currency/exchange controls for qualifying international transactions.
Continuity	Statutory redomiciliation/continuance mechanisms.

How BRIS Group Supports You

Structure & tax review - Assess whether a Samoa International Company is appropriate and whether the intended activities remain within the statutory tax exemption.

Formation coordination - Coordinate incorporation through a licensed Samoa trustee company and SIFA.

Corporate documents - Coordinate Memorandum/Articles, shareholder/director documentation and corporate ownership chain.

KYC / beneficial ownership - Coordinate identification, source-of-funds/wealth and AML due diligence.

Tax review - Explain the Samoa statutory exemption and coordinate analysis of any Samoa-source/local-business exposure.

Accounting / audit - Coordinate bookkeeping, financial statements, record retention and section 117 audit-exemption review.

AEOI / compliance - Coordinate CRS/FATCA entity classification and reporting support where applicable.

Banking & annual maintenance - Prepare banking KYC/business-purpose documentation and coordinate annual renewal and trustee-company administration.

Professional Fees & Quotations

Tailored quotation

This brochure is informational and is not a fee quotation. Current SIFA government fees are shown where officially verified. Samoa trustee-company/registered-office fees, BRIS professional fees, accounting/audit, certifications, banking support and optional services are additional and quoted separately.

Important Legal & Tax Notes

Samoa is one of the jurisdictions where a genuine statutory 0% local tax result remains available for the International Company regime. The exemption is not based merely on foreign ownership: it is created by section 249 of the International Companies Act and excludes income derived from carrying on business in Samoa. The company must also respect the Act's restrictions on dealings with Samoa residents/domestic companies and regulated activities.

Official Sources Reviewed

Office of the Attorney General of Samoa: consolidated International Companies Act 1988, including sections on ownership restrictions, permitted purposes, registered office, directors, resident secretary/agent, accounting, audit and section 249 tax/exchange-control exemptions.

Samoa International Finance Authority (SIFA): current International Companies guidance and current Fee Schedule, including USD 300 standard International Company incorporation/renewal and long-term registration options.

Samoa Ministry of Revenue: current company tax rates, Income Tax Act materials, Inland Revenue/VAGST guidance and AEOI/CRS compliance information. These sources were used to distinguish the International Company regime from ordinary Samoa domestic-company taxation.

Correct BRIS tax positioning

The accurate message is: **a Samoa International Company can have 0% Samoa corporate/income tax on qualifying international profits where it does not derive that income from carrying on business in Samoa and remains within the International Companies Act regime.** Foreign-country taxes may still apply.

Information reviewed: August 2026. Trustee-company acceptance, activity restrictions, KYC/AEOI classification, foreign-country tax consequences, banking and any regulated-business licensing should be confirmed for the client's actual case before incorporation.

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Professional incorporation and corporate administration for international clients.