

Jurisdiction's name:	SAMOA
Last update: 9 May 2023	
Information on Residency for tax purposes	
Section I – Criteria for Individuals to be considered a tax resident	
<p>Please list the domestic legal provisions that determine whether an Individual is to be considered a tax resident of that jurisdictions. Such legal provisions may be articles of the relevant tax code (with hyperlinks to the provisions themselves, where possible), as well as any further regulations specifying the residency criteria (if available, with hyperlinks).</p> <p>This section should ideally also provide further guidance for Individuals to determine whether they are a resident for tax purposes in the jurisdiction, presented either in narrative form or by means of hyperlinks to the relevant sections of the government or tax authority website or publications.</p> <p><i>Income Tax Act 2012</i></p> <p><i>Section 2 – Definition – “Resident Individual” – has the meaning in Section 6.</i></p> <p><i>Section 6. Resident individual – (1) Subject to subsections (2) and (3), an individual is a resident individual for a tax year if the individual:</i></p> <ul style="list-style-type: none"> <i>(a) has his or her home in Samoa during the year; or</i> <i>(b) is present in Samoa for a period of, or periods amounting in aggregate to, 183 days in any 12-month period commencing or ending in the tax year, or</i> <i>(c) is a citizen of Samoa who is an officer or employee of the Government or a statutory authority.</i> <p><i>(2) An individual who is a resident individual under subsection (1) in relation to a tax year, in this section referred to as the – current tax year, but who was not a resident individual for the preceding tax year is treated as a resident individual in the current tax year only for the period commencing on the day on which the individual was first present in Samoa.</i></p> <p><i>(3) An individual who is a resident individual under subsection (1) for the current tax year but who is not a resident individual for the following tax year is treated as a resident individual in the current tax year only for the period ending on the last day on which the individual was present in Samoa.</i></p> <p>The Act can be found on</p> <p>MCR website: https://www.revenue.gov.ws/wp-content/uploads/2020/10/Income Tax Act 2012 eng.pdf PacLii.org http://www.pacii.org/ws/legis/consol_act/toc-1.html</p>	
Section II – Criteria for Entities to be considered a tax resident	

Please list the domestic legal provisions that determine whether an Entity is to be considered a tax resident of that jurisdiction. Such legal provisions may be articles of the relevant tax code, as well as any further regulations specifying the residency criteria. Ideally, also a list of domestic Entity types that are in principle considered tax residents of the jurisdiction should be included (if available, with hyperlinks).

This section should ideally also provide further guidance for the different types of Entities to determine whether they are resident for tax purposes in the jurisdiction. It can be presented either in narrative form or by means of hyperlinks to the relevant sections of the government or tax authority website or publications.

Income Tax Act 2012

Section 2 – Definition

- “resident company” means a company that:

- (a) is incorporated, registered, or formed in Samoa; or
- (b) has its central management and control in Samoa;

- “resident partnership” means a partnership that:

- (a) is formed in Samoa; or
- (b) has its central and management and control in Samoa;

- “resident trust” means a trust that:

- (a) is settled or established in Samoa; or
- (b) has a trustee that is a resident person;

- “resident person” means a:

Resident individual, resident company, resident partnership, resident trust, the Government, statutory authority or public authority;

PacLii.org (http://www.pacii.org/ws/legis/consol_act/ita2012116)

Section III – Entity types that are as a rule not considered tax residents

This item should ideally provide a list of entity types that are considered fiscally transparent by the jurisdiction or are considered to have no tax residence by the jurisdiction based on their criteria, including a particular legal status or tax regime (such as trusts, foundations, partnerships, investment funds etc.), but are considered to have a nexus with the jurisdiction, in particular due to the fact that the entity was incorporated or is organised under the laws of the jurisdiction or has its place of effective management within jurisdiction. Jurisdictions may wish to complement this section with further guidance on their domestic rules on the topic, either in narrative form or by inserting relevant hyperlinks.

- “non-resident person” means a person who is not a resident person.

- “non-resident trust” means a trust that is not a resident trust.

MCR website: https://www.revenue.gov.ws/wp-content/uploads/2020/10/Income_Tax_Act_2012_eng.pdf

Section IV – Contact point for further information

Please provide the contact details of the competent service within their tax authority, which can be contacted in case of further questions on tax residency.

(EU Member States can furthermore refer to the Taxes in Europe Data Base maintained by the European Union, which contains a wide range of information on all taxes in the EU Member States, including on tax residency.)

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