

Samoa

Samoa has met all aspects of the terms of reference (OECD, 2021^[1]) (ToR) for the calendar year 2022 (year in review) that can be met in absence of rulings being issued in practice.

Samoa can legally issue five types of rulings within the scope of the transparency framework.

In practice, Samoa issued no rulings within the scope of the transparency framework.

As no exchanges were required to take place, no peer input was received in respect of the exchanges of information on rulings received from Samoa.

Information gathering process (ToR I.A)

1031. Samoa can legally issue the following five types of rulings within the scope of the transparency framework: (i) preferential regimes;¹ (ii) cross-border unilateral APAs and any other cross-border unilateral tax rulings (such as an advance tax ruling) covering transfer pricing or the application of transfer pricing principles; (iii) rulings providing for unilateral downward adjustments; (iv) permanent establishment rulings; and (v) related party conduit rulings.

1032. For Samoa, past rulings are any tax rulings issued prior to 1 September 2021. However, there is no obligation for Samoa to conduct spontaneous exchange information on past rulings. Future rulings are any tax rulings within scope that are issued on or after 1 September 2021.

1033. In the prior years' peer review reports, it was determined that Samoa's undertakings to identify past and future rulings and all potential exchange jurisdictions were sufficient to meet the minimum standard. In addition, it was determined that Samoa's review and supervision mechanism was sufficient to meet the minimum standard. Samoa's implementation remains unchanged, and therefore continues to meet the minimum standard.

1034. Samoa has met all of the ToR for the information gathering process and no recommendations are made.

Exchange of information (ToR II.B)

1035. Samoa has the necessary domestic legal basis to exchange information spontaneously. Samoa notes that there are no legal or practical impediments that prevent the spontaneous exchange of information on rulings as contemplated in the Action 5 minimum standard.

1036. Samoa has international agreements permitting spontaneous exchange of information, including: (i) the *Multilateral Convention on Mutual Administrative Assistance in Tax Matters: Amended by the 2010 Protocol* (OECD/Council of Europe, 2011^[2]) ("the Convention") and (ii) bilateral agreement in force with one jurisdiction.²

1037. During the year in review, no exchanges were required to take place and no data on the timeliness of exchanges is reported.

1038. In the prior year's peer review report, it was determined that Samoa's process for the completion and exchange of templates were sufficient to meet the minimum standard. With respect to past rulings, no action was required. Samoa's implementation in this regard remains unchanged and therefore continues to meet the minimum standard.

1039. Samoa has the necessary legal basis for spontaneous exchange of information, a process for completing the templates in a timely way and has completed all exchanges. Samoa has met all of the ToR for the exchange of information process and no recommendations are made.

Statistics (ToR IV.D)

1040. As no rulings were issued, no statistics can be reported.

Matters related to intellectual property regimes (ToR I.A.1.3)

1041. Samoa does not offer an intellectual property regime for which transparency requirements under the Action 5 Report (OECD, 2015^[3]) were imposed.

Summary of recommendations on implementation of the transparency framework

Aspect of implementation of the transparency framework that should be improved	Recommendation for improvement
	No recommendations are made.

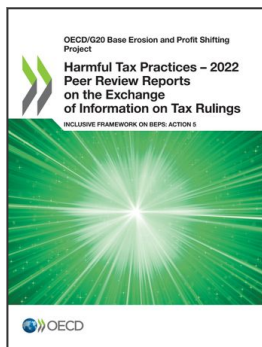
References

- OECD (2021), *BEPS Action 5 on Harmful Tax Practices - Terms of Reference and Methodology for the Conduct of the Peer Reviews of the Action 5 Transparency Framework*, OECD Publishing, Paris, <https://www.oecd.org/tax/beps/beps-action-5-harmful-tax-practices-peer-review-transparency-framework.pdf>. [1]
- OECD (2015), *Countering Harmful Tax Practices More Effectively, Taking into Account Transparency and Substance, Action 5 - 2015 Final Report*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, <https://doi.org/10.1787/9789264241190-en>. [3]
- OECD/Council of Europe (2011), *The Multilateral Convention on Mutual Administrative Assistance in Tax Matters: Amended by the 2010 Protocol*, OECD Publishing, Paris, <https://doi.org/10.1787/9789264115606-en>. [2]

Notes

¹ Samoa grants several preferential regimes, possibly in scope of the Forum on Harmful Tax Practices (FHTP) work, that have not yet been reviewed by the FHTP, but for which rulings could be issued under the Action 5 transparency framework.

² Participating jurisdictions to the Convention are available here: www.oecd.org/tax/exchange-of-tax-information/convention-on-mutual-administrative-assistance-in-tax-matters.htm. Samoa also has a bilateral agreement with New Zealand.



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