

Samoa

Recent developments relating to MAP in Samoa prior to 15 August 2023

Developments relating to MAP in the tax treaty network

- No developments were reported

Other developments relating to MAP

- MAP Guidelines were approved by the authorised competent authority in May 2023 and will soon be published on the Ministry of Customs and Revenue's website.

Latest Action 14 Peer Review report

- Samoa is yet to be peer reviewed under Action 14.

Tax treaty network of Samoa

- one treaty, applicable to one jurisdiction (covering all treaties signed, although not necessarily in force)
- status of MLI: not signed.

Table 1. State of play of Samoa's tax treaty network

Treaties in line with the Action 14 Minimum Standard following MLI impact	Treaties where actions are ongoing to make them in line with the Action 14 Minimum Standard	Following impact/actions, remaining treaties that are not in line with Action 14 Minimum Standard
1	0	0

Source: OECD

Samoa's MAP programme

Organisation of competent authority function

- three persons:
 - one head of unit
 - two persons working on MAP cases
- contact persons for MAP requests:
 - Fonoti Talaitupu Lia Taefu
 - Competent Authority
 - Chief Executive Officer/Commissioner
 - Ministry of Customs and Revenue

Level 4, DBS Building Apia SAMOA.

Figure 1. Competent Authority Organisational Structure



Source: OECD

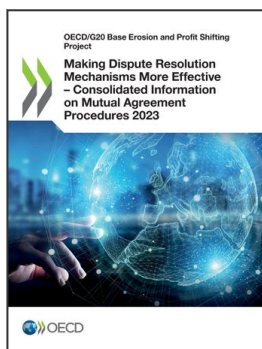
Table 2. Guidance on the MAP process

MAP guidance	No MAP guidance published	To be published soon
MAP profile	17 May 2021	https://www.oecd.org/tax/dispute/samoa-dispute-resolution-profile.pdf

Overview of Samoa's MAP Statistics for 2022

Samoa did not report any MAP cases in its 2022 MAP Statistics.

Please refer to <https://www.oecd.org/tax/dispute/map-statistics-samoa.pdf> for details with respect to Samoa's MAP Statistics.



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