



MINISTRY OF  
COMMERCE,  
INDUSTRY & LABOUR  
Government of Samoa



SAMOA  
INVESTMENT  
GUIDE





Talofa Investors,

The *Investment Guide 2018* is an important publication intended to provide basic information that every investor needs to know about the investment environment of Samoa, including: (i) *Investment Opportunities*; (ii) *Processes & Procedures* for setting up a business in Samoa; and who to contact on these processes.

I trust you will find the information useful and will serve as a roadmap in your quest to take advantage of the investment opportunities in Samoa that are suitable to your business interest.

We welcome you and will do all that is possible to facilitate your enquiries about the investment environment of Samoa.

Faafetai,



Pulotu Lyndon Chu Ling  
**CHIEF EXECUTIVE OFFICER**

For further enquiries please contact:

**Industry Development and Investment Promotion Division**

**MINISTRY OF COMMERCE, INDUSTRY AND LABOUR**

4<sup>th</sup> Floor, ACC House

P.O. Box 862

Apia, Samoa.

Telephone: (685) 20441 Fax: (685) 20443

Email: [mpal@mcil.gov.ws](mailto:mpal@mcil.gov.ws) Website: [www.mcil.gov.ws](http://www.mcil.gov.ws)

DETAILS OF REQUEST/ APPLICATIONS FOR SERVICES	TYPES OF SERVICES	RESPONSIBLE DIVISIONS OF SWA	TIMEFRAMES
New Connections Registration & Survey	Fill in application form at customer service unit. Pay \$20 tala for Registration. Investigating of the land where a new connection is to be constructed.	Commercial, Urban, Rural and Savaii operations.	5 working days from application to completion of survey.
Installation of New Connection	Once survey confirmed Customer will be required to pay connection fee of \$200. Extra fee if connection requires a road crossing (tar sealed)	Commercial, Urban, Rural & Savaii.	Within 10 working days from date of payment of connection fee.
Meter Installation (new meter on existing connection)	Fill in application form at the customer service unit.	Operations Divisions.	Within 1 month from date of application
Transferring New Connection	Fill in request form at the customer service unit.	Operations Divisions.	Within 2 working days from date of receipt of application by relevant Operations Division
Reallocation of Connection	Fill in request or complaint form at the Customer Service Unit	Customer Service Unit.	Within 1 month from date of application
Meter Reading	Delivery list Lock gate (Notice left at customer's house when and if meter readers find no one at the house at time of meter reading.	Customer Service / Meter Readers	Daily
Bill distribution	Mailbox or Location delivery	Billing Team / Meter Readers	Monthly

*The Managing Director*  
**Samoa Water Authority**

P.O. Box 245

Apia, SAMOA

Telephone: (685) 20409 / 21267, Fax: (685) 21298

Vaitele Office Telephone: (685) 21267 & Savaii Division Telephone: (685) 51215

Email: [info@swa.gov.ws](mailto:info@swa.gov.ws) Web site: [www.swa.gov.ws](http://www.swa.gov.ws)

# INVESTMENT GUIDE

## [2018]

The information in this publication is accurate at the time of printing, however, course and price information are subject to change.

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## Ministry of Commerce, Industry and Labour



4<sup>th</sup> Floor, ACC House  
P.O. Box 862  
Apia, Samoa

Telephone: (685) 20441 Fax: (685) 20443

Email: [mpal@mcil.gov.ws](mailto:mpal@mcil.gov.ws)

Website: [www.mcil.gov.ws](http://www.mcil.gov.ws)

## WATER

### *Procedure to obtain water supply*

#### **Consumers must apply with the following details:**

- ◆ Consumer personal details (Name, Village, Mailing Address, etc)
- ◆ Identify what type of land for installation of new water connection (customary, free hold)
- ◆ Type of connection required: domestic or non-domestic.

The following table summarizes the procedure for new connection application once application is filled in by the customer.

DETAILS OF REQUEST/APPLICATION FOR SERVICE	TIMEFRAMES
New Connection Surveys	5 working days from application to completion of survey
Installation of new connection/ Registration	Within 10 working from date of payment
Call in to inform SWA about burst water pipes of visible leak	3 working days
Implementation of Billing System	Daily
Meter Installation (new meter on existing connection)	Within 1 month from date of application
Transferring New Connection	Within 2 working days from date of receipt of application
Meter Reading	3 working days
Leak Detection and Repair	Mondays, Wednesdays and Fridays (depending on the location of team and leak) ASAP to fix
Complaints Fill in complaint form or call complaints in to customer services	Within 3 working days of complaint
• Bills (amount)	1 working day
• Burst Pipes	1 working day (9am-12pm)
• Meter Leaking or Dirty Water	3 working days
• No Water supply (Drought or burst main)	3 working days (depending on location and weather)





## INTERNET SERVICE PROVIDERS

The following are a few Internet Service Providers in Samoa

### ♦ *Computer Services Limited*

CSL believes that everyone uses the internet differently and spends different amount of time on the internet, hence the range of internet packages they offer. To apply for CSL internet services simply: download the appropriate Sign-up Form and print; fill in the required detail; and drop it off at their main office opposite McDonald's restaurant.

For more information please contact:

*The General Manager*

**Computer Services Ltd**

Telephone: (685) 32297, Fax: (685) 20932

E-mail: [sales@csl.ws](mailto:sales@csl.ws) Website: [csl@csl.ws](http://csl@csl.ws)

### ♦ *Lesamoa Telephone Services*

Their Internet branch-lesamoa.net provides services associated with ISP from dial-up connection, email, webmail through providing broadband using ISDN and DSL lease-lines.

For more information please contact:

*The General Manager*

**Lesamoa Telephone Services**

Telephone: (685) 20181

E-mail: [info@lesamoa.net](mailto:info@lesamoa.net) Website: [www.lesamoa.net](http://www.lesamoa.net)

### ♦ *NetVo Samoa Limited*

NetVo has built the most advanced 4G LTE Network in the country. This network will provide fast, reliable and affordable internet access to the people of Samoa.

For more information please contact:

*The General Manager*

**NetVo Samoa Limited**

1st Floor, Gold Star Building

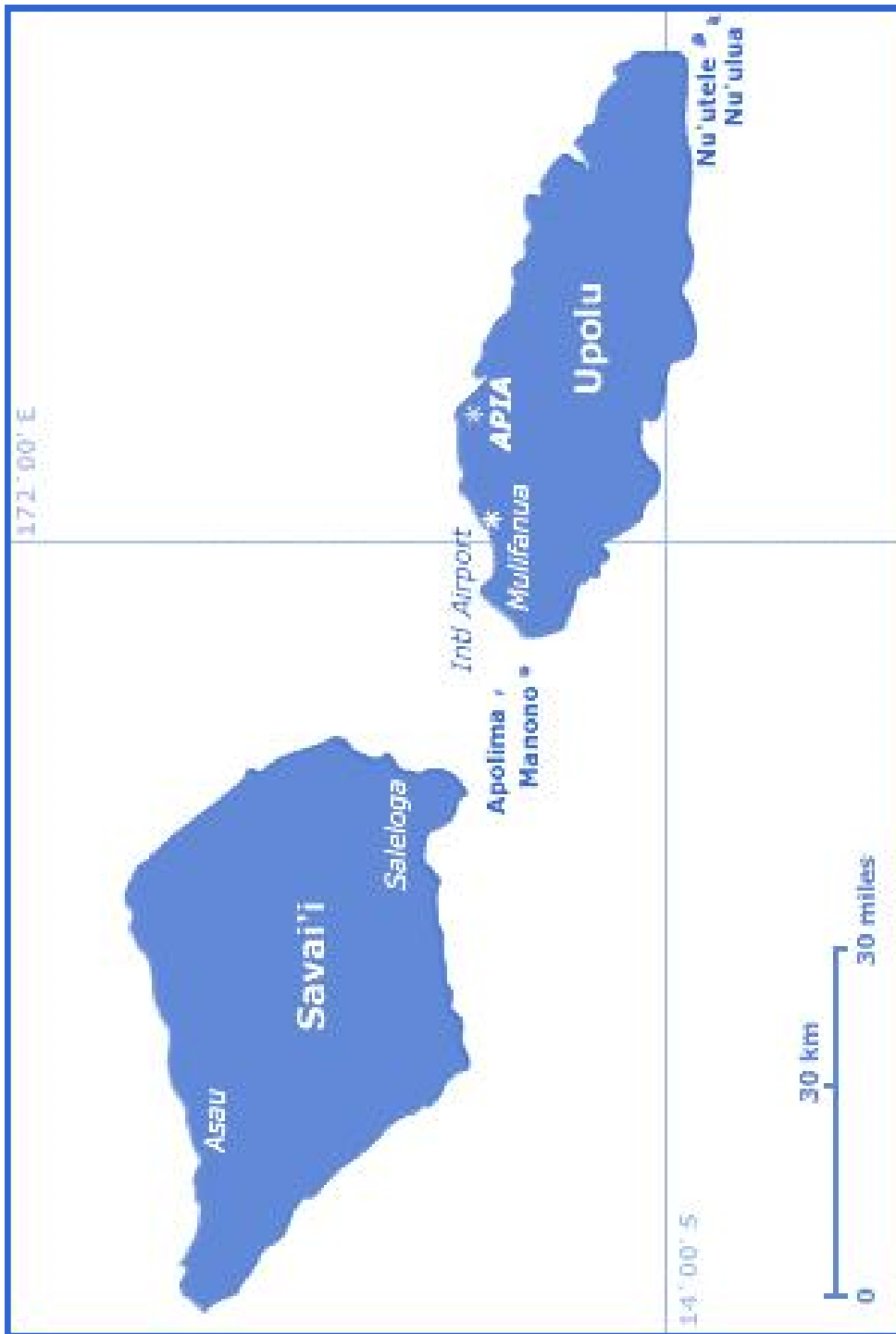
Telephone: (685) 29333

E-mail: [info@netvosamoa.com](mailto:info@netvosamoa.com) Website: [www.netvo.ws](http://www.netvo.ws)

## Table of Contents

About Samoa .....	6—8
Investment Information .....	9—16
♦ Why invest in Samoa .....	10
♦ Investment Opportunities .....	11—16
Processes and Procedures .....	17—38
♦ Setting up a Business .....	19—27
♦ Land or Building .....	28—29
♦ Labour .....	30—33
♦ Taxes .....	34—38
Government Assistance .....	39—43
Services .....	44—55
♦ Financial Services .....	45—49
♦ Air and Sea Services .....	50—53
♦ Medical Services .....	54—55
Education Facilities .....	56—64
Infrastructure .....	65—74
MCIL Contact information .....	75





The following are the two main competitors in the Telecommunications Industry:

♦ **BlueSky SamoaTel**

BlueSky Communications Limited is owned by AST Telecom LLC which is a major telecommunications service provider in American Samoa. Blue Sky Samoa Tel has the following fees for installation of phone lines:

Phone Line	Set-up fee	Monthly
Residential	SAT\$53.33 SAT\$60.00	SAT\$9.09SAT\$24.15
Business	SAT\$75.56SAT\$85.00	SAT\$13.33SAT\$37.95
Extension Lines Type	Set-up fee	Monthly
Residential	SAT\$26.25N/A	N/A
Business	SAT\$39.37N/A	\$5.00
PABX	Cost (rental & setup) depends on the assessment carried out by Bluesky technicians	

Bluesky was registered as a Foreign Investor in 2011 to provide; International Subscriber Dial (ISD) facilities for long distance telephone; Telex; Facsimile; and Mobile Phone services.

For more information please contact:  
Customer Services

**Blue Sky Samoa Tel Limited**

Chief Post Office, Apia

E-mail: [customerservice@samoatel.ws](mailto:customerservice@samoatel.ws) Website: [www.samoatel.ws](http://www.samoatel.ws)

♦ **Digicel Samoa**

Digicel Samoa was registered as a Foreign Investor in Samoa in 2006. Digicel operates in six Pacific Island Nations and they have also launched their products and services in New Zealand. Digicel Samoa is renowned for delivering best value, best service and best network. The services they offer range from mobile phones and internet access to Digicel Mobile Money. They launched their Mobile Money Transfer services in 2011 to ease the remitting of money to Samoa.

For more information please contact:  
The Chief Executive Officer

**Digicel Samoa Limited**

Telephone: (685) 84 28003, Fax: (685) 28005

Email: [customercaresamoa@digicelgroup.com](mailto:customercaresamoa@digicelgroup.com) Website: [www.digicelsamoa.com](http://www.digicelsamoa.com)



## TELECOMMUNICATION

The Ministry of Communications and Information Technology (MCIT) established a vision to lead the region in broadband communications by providing affordable and reliable communication services for all. Its core function entails policy formulation and administration of related legislations. Other Functions include facilitating administration for the National Information Communications Technology (NICT) Committee which is chaired by the Prime Minister, and managing the National Radio 2AP.

The sector includes telecommunication services such as telephone (both fixed line/mobile), postal, Internet, broadcasting and multi-media services. A sector reform program carried out 10 years ago brought vast improvements in infrastructure and access to ICT services. Currently, there is one (1) fixed line provider (Bluesky Samoa); two (2) GSM mobile providers (Digicel and Bluesky Samoa); six (6) internet providers (LeSamoa.Net, Digicel, Bluesky Samoa, Bear Systems International, NetVo Samoa Ltd and Computer Services Limited). The Government is also constructing a National Broadband Highway which will facilitate all Government online services. This network covers all the Government agencies around the country including schools, hospitals, police posts and many Government agencies remote offices.

The Office of the Regulator (OOTR) is an independent authority established under the Telecommunication Act 2005. Its main function is to regulate the sector. OOTR also facilitates applications for licensing and monitoring to enforce compliance with appropriate conditions.

For more information please contact:

*The Chief Executive Officer*

**Ministry of Communication and Information Technology**

*Private Mail Bag*

*Telephone: (685) 26117 / 26709, Fax: (685) 24671*

*Website: [www.mcit.gov.ws](http://www.mcit.gov.ws)*

# Samoa

## Government

Samoa is a Parliamentary democracy where the Parliament is elected through universal suffrage every five years. It has a unicameral Legislative Assembly consisting of 54 members, who are all matais (chiefly titleholders) and at least five are women elected by citizens aged 21 years and over. The Prime Minister selects 12 other parliamentarians to form a Cabinet. The Human Rights Protection Party has been in power for an uninterrupted 34 years.

## Constitution

Established in 1960 and it blends traditional and democratic institutions and processes. The Constitution also recognizes the separation of powers between the Legislature, Judiciary and Executive.

## Legal System

Samoa follows the Westminster model which is similar to the English Legal System.

### Official Name

Independent State of Samoa

### Head of State

His Highness Tuimalealiifano Va'aletoa Sualauvi II

### Head of Government

Hon. Tuilaepa Fatialofa Lupesoliai  
Sailele Malielegaoi (Prime Minister)

### Population

Approximately 193,483 (2015)

### Capital

Apia Urban Area (36,761)

### Official Languages

Samoaan and English

### Economy

Agriculture, Fisheries, Tourism,  
Manufacturing, Services

### GDP

Nominal: SAT\$1.9 billion (SDS FY16/17)

Real: SAT\$1.7 billion (SDS FY16/17)

### GDP Composition

Primary Sector 10%, Secondary Sector  
24%, Tertiary Sector 66%

### Minimum Wage

SAT\$2.30

### Major Export Markets

Australia,  
American Samoa, USA, Japan, Tokelau,  
Fiji, Singapore

### Major Import Markets

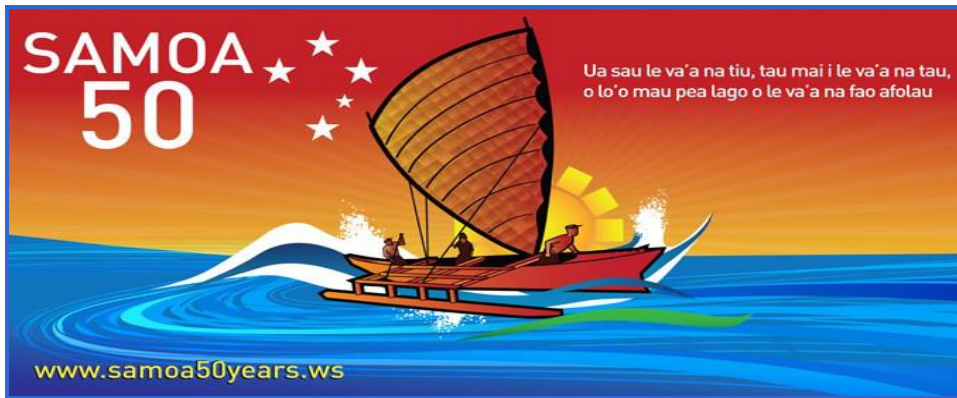
New Zealand, Fiji, Singapore, Australia,  
China







A few of the accommodation sites available



Independence golden jubilee—2012



Samoa Airways - Samoa's new international airline

## AIR TRANSPORT

Samoa is served by air services to and from Hawaii, New Zealand, Australia, Fiji and American Samoa. The main carriers servicing these routes include Samoa Airways, Air New Zealand, Virgin Samoa, Fiji Airways, Polynesian Airlines, Talofa Airways Limited and the newly established ***Real Tonga Airways***. The Ministry of Works, Transport and Infrastructure regulates and oversees the safety and security of all Airports and Ports and administers the ***Civil Aviation Act 1998***.

## MARITIME TRANSPORT

The Ministry of Works, Transport and Infrastructure's as Samoa's Maritime Safety Authority deals with management of all maritime activities in Samoa in the context of safety and regulatory oversight. It's role is to ensure the safety and security of all maritime activities both national and international levels, transportation nationally and internationally and continues providing its essential regulatory services in accordance with the requirements of all national maritime legislations and IMO's various international conventions.

For more information please contact:

*The Chief Executive Officer*

***Ministry of Works, Transport and Infrastructure***

*Private Bag, Apia, Samoa*

Telephone: (685) 21611, Fax: (685) 2350

Email: [enquiries@mwti.gov.ws](mailto:enquiries@mwti.gov.ws) Website: [www.mwti.gov.ws](http://www.mwti.gov.ws)



## BUILDING CONSTRUCTION

Any person who proposes to construct a building must obtain a building permit from the Ministry of Works, Transport and Infrastructure. Prior to submitting a Building Permit Application a Development Consent is required from the Planning and Urban Management Agency (PUMA) of the Ministry of Natural Resources and Environment. The builder or owner must then submit Building Permit Application on the prescribed forms together with the following: site plan, drainage plan, floor plans, elevations, details, sections, plumbing plan and electrical plan. All proposed buildings must comply with the National Building Code of Samoa and all building over 2 levels in height must also submit a design certificate from a IPES (Institute of Professional Engineers of Samoa) Chartered Structural Engineer. Names of locally registered IPES Engineers, Quantity Surveyors and Contractors can be obtained from the Building Division. Forms are available from the MWTI website: [http://www.mwti.gov.ws/building\\_div.html](http://www.mwti.gov.ws/building_div.html) .Names of reputable locally registered Engineers, Quantity Surveyors and Contractors can be obtained from the Building Division. Sample construction quotes can be obtained from the Principal Building Inspector.

For more information please contact  
*The Chief Executive Officer*

**Ministry of Natural Resources and Environment**

*Private Bag*

*Apia Samoa*

*Telephone: (685) 23800, Fax: (685) 23176*

*Email: [info@mnre.gov.ws](mailto:info@mnre.gov.ws) Website: [www.mnre.gov.ws](http://www.mnre.gov.ws)*

## LAND TRANSPORT

The Ministry of Works, Transport and Infrastructure's core function pursuant to the requirements of the governing legislations focus mainly on policy, planning and regulatory oversight monitoring of all aspects of the transport sector and the relevant infrastructure, safety issues and environmental impacts. The Land Transport Authority remains as the main service provider in terms of land transport infrastructure such as roads, bridges drainages etc.



# Why invest in Samoa?

The Government of Samoa is committed in encouraging foreign and local investment by offering:

1. A stable political system based on strong social and cultural structures and values;
2. A trained, productive and industrially adaptable work force that communicates well in English;
3. Competitive wage rates;
4. Free repatriation of capital and profits;
5. Well developed, reasonably priced, transport infrastructure, telecommunications, water supply, electricity;
6. Access to trade agreements and arrangements offering preferential terms under South Pacific Regional Trade & Economic Cooperation Agreement (*SPARTECA- New Zealand & Australia*), Generalized Systems of Preferences (*GSPs - USA, Canada, Japan, Australia, New Zealand*), Cotonou Agreement or ACP-EU Economic Partnership Agreement (*EPA*), the EU Everything But Arms initiative (*EBA*), Pacific Island Countries Trade Agreement (*PICTA*), Pacific Agreement on Closer Economic Relations (*PACER - Australia & New Zealand*);
7. Member of the World Trade Organization;
8. Attractive industry incentive packages;
9. Stable financial environment with low inflation rate, a balanced budget and international reserves;
10. Relatively low corporate & income taxes;
11. A pleasant and safe lifestyle.

# Infrastructure

## ***Electricity Tariff:***

### Domestic Consumers Induction Meters

0 – 50 kwh @ SAT0.31/kwh + energy charge  
51 - 100 kwh @ SAT0.46/kwh + energy charge  
100 and above @ SAT0.51/kwh + energy charge

### Domestic Consumers Cashpower Meters

1-50 kwh @SAT0.30/kwh + energy charge (2% discount included)  
51 -100 @SAT0.45/kwh + energy charge (2% discount included)  
100 and above @ SAT0.50/kwh + energy charge (2% discount included)

### Non Domestic Consumers Cashpower Meters

1 kwh and above @SAT0.50/kwh + energy charge (2% discount included)

### Non-Domestic Consumers Induction Meters

1 kwh and above @SAT0.51/kwh + energy charge

***Note:*** The above rates were effective 15 July 2015 and are subject to change in the next 3 years and depending on the monthly cost of world oil price plus monthly supply of electricity from Independent Power Producers.

For more information please contact  
The General Manager

**Electric Power Corporation**

P.O. Box 2011, Telephone: 65500

Email: [leiat@epc.ws](mailto:leiat@epc.ws) / [epc.info@epc.ws](mailto:epc.info@epc.ws)

Website: [www.epc.ws](http://www.epc.ws)

Facebook: [www.facebook.com](http://www.facebook.com)

Keyword: Samoa Electric Power Corporation





# Infrastructure

## ELECTRICITY

The Upolu island consists of five Hydroelectric Power Stations with installed capacity of 12 megawatts with two Diesel Power Stations of 40 megawatts, eight Solar Systems with 6 megawatts and one Wind Farm with 550 kilowatts with maximum demand of 20 megawatts during day time. The Savaii island consists of one diesel power station with total installed capacity of 6 megawatts and 250 kilowatts of solar with 3 megawatts maximum demand during evening time. Manono island is supplied from Upolu via a submarine cable, while Apolima island is and has been on solar power since November 2006. Market is now opened for Independent Power Producers to generate electricity from renewable energy sources and sell to EPC. Transmission voltage is 33kV and distribution voltage is 22kV with 230 voltage single phase and 415 voltage three phase at households and businesses.

### *Procedures to obtain electricity connection to premises.*

- The investor must hire a licensed electrician to do electrical wiring works. Licensing is categorized in three grades based on the required capacity of electricity. For installation exceeding 60 Amps per phase, an electrician with an unrestricted license to undertake the electrical work is required. Single phase or 30 Amps per phase installation requires an electrician with a Grade C license and Three phase or 60 Amps per phase installation requires an electrician with a Grade B license. A list of licensed electricians can be obtained from the Corporation or visit [www.epc.ws](http://www.epc.ws).
- ◆ The licensed electricians are well aware of the EPC electrical wiring policies and regulations, including application for a permit to do wiring work.
- ◆ The connection fee depends on the equipment, materials and services provided by the EPC from the distribution lines to the premises.
- ◆ Line works will proceed, once all related costs are paid in full to the EPC.
- ◆ The supply of electricity will be connected to the premises, once inspected and certified by the EPC's Electrical Inspectors.

# Investment Opportunities

The Government of Samoa welcomes investment in all appropriate areas of the economy. It has commissioned a series of studies to identify investment opportunities in various industries.

## TOURISM

Samoa offers natural and cultural attractions that appeal to diverse international markets. Samoa's unique culture provides a friendly and relaxed environment for the visitors with opportunities to experience a distinctive Polynesian cultural heritage. Its tourism infrastructure includes accommodation ranging from modern hotels to guest houses and beach huts (fales), an extensive range of attractions and activities, an international airport, sea ports that harbors a lot of cruise and tour ships, modern communications systems and an excellent road network. Investments in accommodation, transport, entertainment, cultural and natural attractions are now attractive options for domestic and foreign investors.

## FISHERIES

Fishing has long been an important part of the Samoan subsistence economy. The emphasis now is on sustainable fishery, and priority will go to activities that underpin this. The following are some examples of what is offered in the Fishing sector:

- ◆ Subsistence harvesting of inshore fish and invertebrates
- ◆ Domestic long-line fishing for Tuna
- ◆ Commercial harvesting of deep-bottom fish
- ◆ Commercial trolling for tuna and coastal pelagic fish
- ◆ Game fishing

Private direct investment is welcome in the following areas within the Fishing industry:

- ◆ Smoked and Dried Sea Food
- ◆ Fresh-chilled and frozen fish
- ◆ Farming common local fish for Tuna

- ◆ Packaging, processing, harvesting and capacity build-up for growing local fish

## FOOD PROCESSING

Processed food products accounts for a relatively high proportion of exports. The characteristics of the industry are similar to those in other small economies:

- ◆ A relatively small number of medium-sized companies account for a high proportion of turnover.
- ◆ A large number of small enterprises produces primarily for the local market and frequently dependent on imported raw materials.
- ◆ Exports have been dominated by either simple or more complex processing of traditional commodities, primarily coconut oil, coconut cream, copra and Nonu;
- ◆ The industry is constrained by a restricted range of available local agricultural products and a small local market.

Investment opportunities in the food processing industry include:

- ◆ Downstream processing of Coconut Oil
- ◆ Abattoir
- ◆ Production of Banana and Taro Chips
- ◆ Rehabilitation of animal feed mill
- ◆ Processing of avocado oil
- ◆ Value added products produced from our natural resources

Nonetheless, there are opportunities for joint ventures in the agricultural, fisheries and hospitality sectors.

## ENGINEERING

The engineering sector includes all types of manufacturing and related services other than in the food processing, timber and soft good sectors as well as the production and maintenance and servicing of machinery for these sectors.





In addition APTC has campuses across the Pacific which also offer training and qualifications in:

- Wall and Floor tiling;
- Carpentry;
- Painting and Decorating;
- Electrician;
- Fashion Design;
- Automotive; Diesel Fitting and Fitting and Machining;

In 2005 a restructure resulted in SAFT and IRETA combined under the Faculty of Islands and Oceans (FIO), and all administrative functions Community Development; Tourism.

Courses are delivered by qualified and accredited trainers and when you successfully complete your course you will enjoy the benefits of an accredited Australian qualification.

For more information please contact:  
**Australian Pacific Technical College (APTC)**

P.O. Box 2474

Telephone: (685) 26844, Fax: (685) 26871

Email: [enquiries@aptc.edu.au](mailto:enquiries@aptc.edu.au) Website: [www.aptc.edu.au](http://www.aptc.edu.au)

Key elements within this sector include:

- ♦ **Metal Fabrication:** Deals with transformation of imported metals into a range of products for the construction industry (roofing, aluminum windows / doors, fencing materials, guttering etc) exhaust systems for motor vehicles and some fasteners and tools.
- ♦ **Plastic:** Private direct investment is encouraged to engage in producing various products ranging from shopping bags to tables, chairs, bottles etc.
- ♦ **Boat Building:** Another good opportunity for investment especially establishing a factory/warehouse to cater for the increase number of automotive repair operations, some exhaust systems and reconditioning of clutches to be produced.
- ♦ **Paper products:** Producers of paper products who convert import paper rolls into napkins and toilet rolls.
- ♦ **Engineering Services:** Several companies are involved in the provision of general services to the engineering sector such as maintenance/servicing of engines, repairs and servicing for electrical equipment.

Potential investment exists in the following areas:

- ♦ Motor Vehicle Exhaust System;
- ♦ Paper recycling;
- ♦ Reconditioning of Electric Motors;
- ♦ Aluminum Fishing Boats;
- ♦ Sunglasses manufacturing;
- ♦ Construction and other infrastructure services.

## TIMBER AND FURNITURE

The timber and timber products industry in Samoa is not large. It has been held back by the absence of a kiln drying facility. A world class kiln drying operation has now been established in Samoa and this, along with the growing economy, provides new opportunities. Samoa has a variety of timber in its natural forests. The most commonly available timber is Tava, known as Taun in Australia.

Samoa has embarked on an extensive replanting program on both government and leased land. Around 10,000 hectares are available for replanting, mostly for mahogany. Millions of coconut trees grow throughout the country. Many of these trees have passed their most productive period and are being culled.

Numerous opportunities exist to exploit these resources, including:

- ♦ Timber Furniture;
- ♦ Coconut Timber (Coco wood);
- ♦ Various Timber Products;
- ♦ Moldings/Builders' Joinery;
- ♦ Sawn Timber.

## COCONUT

The coconut sector is Samoa's largest renewable resource. Industrial coconut products are generally traded in commodity markets that are well established. Samoa's coconut sector could improve its economic return and assume more stable footing by diversifying the product range. Industries based on coir, refined oil and coconut shell products would have a significant impact on the national economy as well as the return to farmers.

The age of Samoa's coconut palms poses a threat to the long-term sustainability of the industry. A timber industry based on milling and replanting would assist in keeping production at optimum levels.

Opportunities have been flagged in:

- ♦ Integrated Industrial Coconut Processing Plant;
- ♦ Coconut Oil Mill;
- ♦ Cold Pressed Virgin Oil;
- ♦ Copra Production;
- ♦ Coconut Cream.

Alafua Campus now offers **Agriculture, Biology, and Foundation studies** through Face-to-Face delivery, alongside over 200 courses available by DFL for programmes from FBE, FSTE and the Faculty of Arts, Law and Education (FALE). Programmes range from pre-degree (Foundation) to vocational and sub-degree level (Certificates and Diplomas), Undergraduate degrees, and Postgraduate right through to PhD level.

For more information please contact:

*The Campus Director,*

**University of the South Pacific – Alafua Campus**

Private Bag

Apia, Samoa.

Telephone: (685) 21671,

Fax: (685) 22933

E-mail: [enquiries@samoa.usp.ac](mailto:enquiries@samoa.usp.ac).

Website: [www.usp.ac/alahua](http://www.usp.ac/alahua)

### ♦ *Australian Pacific Technical College (APTC)*

The Australia-Pacific Technical College (APTC) is an Australian Government initiative announced at the Pacific Islands Forum in October 2006 and welcomed by Pacific Island leaders.

The APTC was designed as a center of training excellence, helping you to gain Australian-standard skills and qualifications for a wide range of vocational careers throughout the Pacific – careers where skilled employees are in high demand.

In Samoa, APTC offers Australian Certificates III and IV qualifications in:

- Hospitality and Commercial Cookery;
- Metal Fabrication;
- Plumbing;
- Refrigeration and Air Conditioning;
- Health & Allied Health;
- Early Childhood Education and Care.







However, from 1998, the campus expanded to include all other university the programmes offered through distance and flexible learning (DFL) and delivered in print and online at the USP Samoa Centre which relocated from its home at the Education compound in Malifa. DFL is facilitated and supported by the private satellite USPNet system of the university which allows round the clock Internet access and now provides real time videoconference tutorials delivered by lecturers based at the Vanuatu campus (Law), Agriculture from Alafua, and Laucala campus (all other programmes).

The Samoa Centre set up operations at the Salafai Public Library as the USP Savaii Centre which acquired a satellite facility enabling direct connections with other university campus just like Alafua Campus.

The DFL programmes continue to be available and is serviced and supported by the Student Administrative Services (SAS) for both Upolu and Savaii students while the teaching and learning is delivered from the three campuses of Laucala (Fiji), Alafua (Samoa), and Emalus (Vanuatu). The state of the art IT services include PC labs and add further support through a campus-wide wi-fi accessible around the campus by all students once they are enrolled.

Other programmes operating as separate units include the Vocational and Continuing Education, the College of Foundation Studies, and as of 2015, the Faculty of Science Technology and Environment (FSTE) has commenced face-to-face teaching with the relocation of a full time Biology lecturer. The campus is also host to the Outreach Coordinator for Polynesia Programme of the Oceania Centre for Art, Culture and Pacific Studies (OCACPS) as well as the in-country Coordinator of the European Union Climate Change Alliance (EU-GCCA).

## GARMENT AND TEXTILE INDUSTRY

Opportunities exist in the fashion and garment sectors, taking advantage of the talents of young Samoan designers, and dexterous workers particularly in the manufacturer of high quality garments for exports. The Garment industry is slowly emerging from its infancy stage to commercialization of products.

The current investment environment is very attractive, with the Government's commitment in creating an enabling investment climate for both local and foreign investors. Samoa has been viewed as a very stable country over the last century with a relatively skilled labour force; a well managed economy provides evidence of a favorable investment environment.

Private direct investments both local and foreign are welcome to pursue businesses in any of the following economic activities outlined in the five garment project profiles below:

- ◆ Manufacturing of Men's Cotton Trousers;
- ◆ Manufacturing Men's Suit (Suit/Trousers/Jackets);
- ◆ Manufacturing Denim Jeans;
- ◆ Manufacturing Men's Business Shirts;
- ◆ Beachwear.

## SERVICES SECTOR

Samoa has potential in achieving higher rates of growth in terms of developing additional projects in the Services sector that will generate more employment opportunities and boost economic base.

Samoa has a good education system and a skilled and trainable workforce. This provides a good reservoir of potential participants in new and growing enterprises.

Although one of the features of the services sector is that projects often involve intellectual input and time more than capital, there are nevertheless opportunities for investors with capital. Samoa offers many opportunities for individual entrepreneurs as well as business partnerships between overseas and local investors.



Opportunities include:

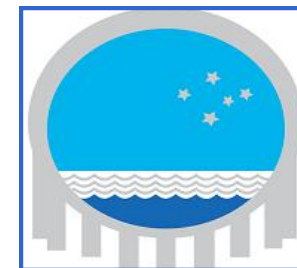
- ♦ Environmental Services;
- ♦ Tourism Services;
- ♦ Energy Services;
- ♦ Information Technology Services;
- ♦ Financial Services;

## OTHER INVESTMENT OPPORTUNITIES

Studies have been conducted within Samoa with the objective of identifying investment opportunities with good potential for success from the various sectors of the economy.

Outlined below are the ten investment opportunities that have been identified and are available to all investors:

- ♦ Production and export of upholstered furniture;
- ♦ Production and export of coco peat (a soil substitute made from coconut husks);
- ♦ Supply, servicing and repair of refrigeration and air conditioning equipment;
- ♦ Slipway for boat maintenance and repair;
- ♦ Document storage and retrieval facility;
- ♦ Hydroponic production of vegetables;
- ♦ Production and export of direct micro expelled coconut oil;
- ♦ Road maintenance venture (in conjunction with the MWTI employees).



For more information please contact:

*The Registrar*

**National University of Samoa**

P.O. Box 1622

Telephone: (685) 20072

E-mail: [registrar@nus.edu.ws](mailto:registrar@nus.edu.ws) Website: [www.nus.edu.ws](http://www.nus.edu.ws)

### ♦ *The University of the South Pacific – Alafua Campus*

The USP Alafua Campus was originally the South Pacific Regional College of Tropical Agriculture, established with New Zealand Assistance in the early 1960s under the Colombo Plan.

In 1977, the Government of Samoa leased the campus to The University of the South Pacific.

Until 1997, Alafua Campus was the Agricultural Campus of the University, with the School of Agriculture (SOA) now the School of Agriculture and Food Technology (SAFT) and the Institute for Research, Extension and Training in Agriculture (IRETA) being the only units in operation. In 2005 a re-structure resulted in SAFT and IRETA combined under the Faculty of Islands and Oceans (FIO), and all administrative functions were merged under the Campus Director, through an on-site Campus Manager. In 2008, the agriculture units were moved to the Faculty of Business and Economics. In 2009, IRETA was reinstated as a separate unit but continued operations under the Faculty of Business and Economics (FBE) while still working closely with SAFT on research matters and in 2010, the institute took over the management of the Alafua farm and provided assistance to SAFT in facilitating student practical work.





## TERTIARY INSTITUTIONS

### ◆ *National University of Samoa*

The National University of Samoa has grown from its humble beginnings in February 1984 to an internationally recognized institution of higher learning. Having recently celebrated its 25th anniversary in February 2009, the University now caters for approximately 2,000 students brimming with great potential and possibilities. Comprised mostly of local students we also cater for international students through offerings of over 60 academic, technical and vocational programs from the certificate to the diploma, bachelor and postgraduate levels including the world first Master of Samoan Studies. These programs are supported by NUS through the Institute of Technology, the Institute of Higher Education, the Center for Samoan Studies and the Oloamanu Centre for Professional Development.

#### *The Faculty of Medicine*

The Faculty of Medicine (FOM) is a newly added faculty of the University offering a degree program of Bachelor of Medicine and Bachelor of Surgery (MBBS). The program aims to provide students with an undergraduate degree in medicine that will produce broadly educated, knowledgeable and competent graduates capable of practicing medicine safely, professionally and effectively as doctors in the health context of Samoa and the Pacific.

The program is 6 years in duration and comprises of learning in the medical sciences in year 1, learning based on body systems but with a strong clinical focus in year 2 and 3, clinically focused learning in year 4 and 5 and a final trainee year to facilitate practical consolidation of the previous years' learning and advancement to medical practice.





#### ♦ *Church of Jesus Christ of Latter Days Saints*

For more information please contact:  
*The Director of Education*  
**Church of Jesus Christ of Latter Days Saints**  
 Telephone: (685) 64210/64230, Fax: (685) 64144  
 Email: [tiakiaHa@ldschurch.org](mailto:tiakiaHa@ldschurch.org)

#### ♦ *Methodist Church of Samoa*

For more information please contact:  
*The Director*  
**Methodist Board of Education**  
 Telephone: (685) 22815, Fax: (685) 23932  
 Email: [dmdoes@lesamoa.net](mailto:dmdoes@lesamoa.net)

#### ♦ *Seventh-Day Adventist Church*

For more information please contact:  
*The Director*  
**Seventh Day Adventist Board of Education**  
 Telephone: (685) 20455/25317, Fax: (685) 20452

### PRIVATE SCHOOLS

#### ♦ *Robert Louis Stevenson*

For more information please contact:  
*The Principal*  
**Robert Louis Stevenson's College**  
**Tafaigata, Campus**  
 Telephone: (685) 26877/29743  
 Postal Address: P.O. Box 2792, Apia, Samoa. Email: [rlss@samoa.ws](mailto:rlss@samoa.ws)

#### ♦ *Faatuatua Christian Secondary School*

For more information please contact:  
*The Principal*  
**Faatuatua Christian Secondary School**  
 Telephone: (685) 30457/30450  
 Email: [faatuatua@lesamoa.net](mailto:faatuatua@lesamoa.net)

#### ♦ *Samoa Primary School*

For more information please contact:  
*The Principal*  
**Samoa Primary School**  
 P.O. Box 3885  
 Telephone: (685) 29764/29763



## SAMOA QUALIFICATIONS AUTHORITY (SQA)

SQA is a government corporation that provides policy advice on the area of Post School Education and Training (PSET). Further, they aspire to promoting PSET that are acclaimed nationally and internationally for its quality and relevance to the needs of learners and community. Moreover SQA is committed to facilitating and developing national standard qualifications and ensure foreign qualifications are recognized locally and local qualifications are recognized internationally. Hence, SQA collaborates with PSET providers to promote high quality PSET activities contributing to the economic, social and cultural development of Samoa.



For more information please contact:  
*The Chief Executive Officer*  
**Samoa Qualifications Authority**  
Telephone: (685) 20976, Fax: (685) 26314  
Website: [www.sqa.ws](http://www.sqa.ws)

## CHURCH SCHOOLS

### ♦ Catholic Church Schools of Samoa

For more information please contact:  
*The Director*  
**Board of Education—Catholic Church of Samoa**  
Telephone: (685) 20400/20401, Fax: (685) 24631

*The Principal*  
**Don Bosco Technical School**  
Alafua, Apia  
Telephone: (685) 24637, Fax: (685) 21768

### ♦ Congregational Christian Church of Samoa

For more information please contact:  
*The Director of Education*  
**Congregational Christian Church of Samoa**  
Telephone: (685) 24414/20756, Fax: (685) 20429  
Email: [education@cccs.com.ws](mailto:education@cccs.com.ws)

## Setting up a Business in Samoa

When setting up a business a foreign investor has to initially make three main stops:

### ♦ REGISTRY OF COMPANIES & INTELLECTUAL PROPERTIES DIVISION OF THE MINISTRY OF COMMERCE, INDUSTRY & LABOUR (MCIL)

Foreign investors may register their business if they wish to set up a company, otherwise a requirement they must comply with if the business activity they wish to pursue is classified under the Restricted List of the Foreign Investment Act (FIA) 2000.

### ♦ INDUSTRY DEVELOPMENT & INVESTMENT PROMOTION DIVISION OF MCIL

Responsible for the issuance of Foreign Investment Certificates which every foreign investor must have. A foreign investor must not pursue a business activity classified in the Reserved List and must comply with the requirements of a business activity under the Restricted List of the FIA 2000.

### ♦ MINISTRY FOR REVENUE

Upon approval of the FIC, the foreign investor is then required to apply for a business license before operating in Samoa. A foreign investor may apply for a business license as a sole trader, partnership/joint-venture or company.

There may be a few more stops for a foreign investor to make especially regarding employment permits and land rent/lease. These are detailed in the pages that follow.

Other laws apply to specific professions like lawyers, architects, accountants, and electricians.

## COMPANY NAME AND REGISTRATION

Any business that wants to set up a company can access information about companies operating in Samoa through the Online Samoa Company Registry [www.businessregistries.gov.ws](http://www.businessregistries.gov.ws). New company incorporations take place through this site. If you are a director or an agent of an existing company, you must register and request authority to maintain your company. This is especially important for your requirements to file an annual return and maintain company details.

The Company registry is an electronic registry available to the public 24 hours a day 7 days a week for incorporating and maintaining companies online, searching for company, director and shareholder details online, and learning more about company structures.

Each step of the online registration process is outlined here:

1. **Company Details** - You must provide various details of your company for the Samoa Register.
2. **Company Address** - You must provide both a physical address and a postal address when incorporating a company.
3. **Director Details** - Each company must have at least one director. There are some restrictions regarding who can be a director of a company.
4. **Shares and Shareholders** - Each company must have at least one share and one shareholder. You need to record the full name and address of each shareholder.
5. **Review** - Review your application details before proceeding to the final step.
6. **Payment** - You must pay the application fee to complete your application. Payments can be made at the MCIL office in either Apia or Savai'i. Note that the fees are SAT250.00 for Local Companies and SAT300.00 for Overseas Companies.

For more information please contact:

*The Assistant CEO – Registries of Companies and Intellectual Properties Division*

**Ministry of Commerce, Industry & Labour**

## Education Facilities

### MINISTRY OF EDUCATION, SPORTS & CULTURE (MESC)

The MESC's vision is "a quality holistic education system that recognizes the spirituals, cultural, intellectual and physical potential of all participants, enabling them to make fulfilling life choices".

Early Childhood Education [ECE] is provided mainly by Non-Governmental Organizations [NGO] under the auspices of the National Council for Early Childhood Education of Samoa [NCECES]. Government provides an annual per capita grant to registered ECE's.

Education in Samoa is compulsory from ages 5-14 year old, but it is not free. The Primary Samoa School Fee Grant Scheme (SSFGS) provides opportunities for primary school-aged children in the country with the chance to gain access to basic education by removing cost-barriers to enrolment and ongoing attendance for families who previously may not have been able to afford it.

In 2013, the secondary school fee scheme was launched, and will deliver fee-free education to children in Years 9-11 in Government Schools, and reduced fees for children in Mission Schools. The aim of the scheme is to remove the burden of school fees from families and give more children access to secondary education and the chance to gain qualifications and improve their employment opportunities.

Primary and secondary education is providing through three stake holders namely the government in partnership with village based school committees, mission schools and private schools. Primary education is from Years 1-8, while secondary covers five years from Years 9-13.

For more information please contact:

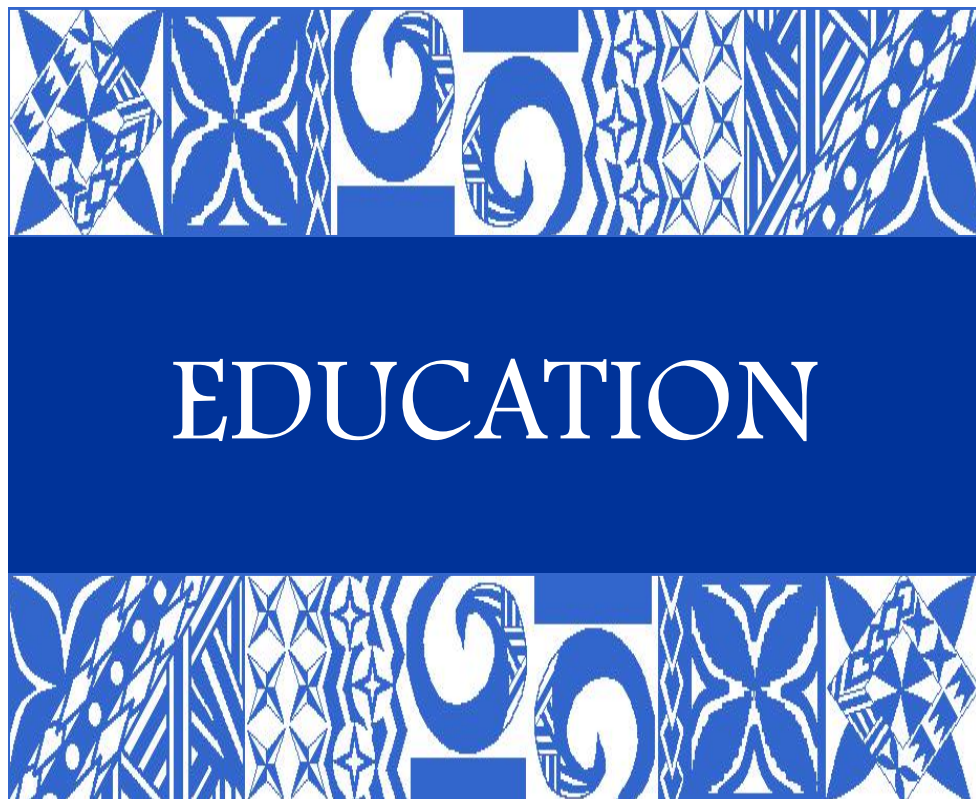
*The Chief Executive Officer*

**Ministry of Education, Sports & Culture**

Telephone: (685) 21911, Fax: (685) 21917 Website: [www.mesc.gov.ws](http://www.mesc.gov.ws)







## FOREIGN INVESTMENT REGISTRATION

All businesses with foreign shareholding are required under the Foreign Investment Act 2000 to acquire a **Foreign Investment Certificate**. A completed Foreign Investment Registration form must be submitted to the Ministry of Commerce, Industry and Labour, which requires the approval of the Chief Executive Officer. This certificate is required to be renewed annually with appropriate fees. If the business is to be established as a Company, the Company Registration number and date of registration issued by the Registry of Companies are required before applying for a Foreign Investment Certificate.

Further, all foreign investors must not conduct any of the following business activities as they are reserved for Samoan Citizens only as indicated in Schedule one (Reserved List) of the FIA 2000;

1. Bus transport services for the general public;
2. Taxi transport services for the general public;
3. Rental Vehicles;
4. Retailing of food and drink items;
5. Saw Milling; and
6. Traditional elei garment designing and printing.

The following fees apply to Foreign Investment Certificates:

- ◆ SAT\$50.00 fee for lodgment of an FIC;
- ◆ SAT\$50.00 fee for issuance of an FIC;
- ◆ SAT\$50.00 fee for Renewal of an FIC;
- ◆ SAT\$5.00 fee for photocopy of the Foreign Investment Certificate;
- ◆ SAT\$50.00 fee for inspection of a Foreign Investment register; and
- ◆ SAT\$70.00 fee for amended Foreign Investment Certificate

The foreign investor must have a Foreign Investment Certificate before they can apply for a business license from the Ministry for Revenue and a work permit from the Employment Permits Unit of the Ministry of Commerce, Industry and Labour. However, Foreign Investors must also comply with the regulations and procedures involved when applying for business licenses and work permits.



Foreign Investment Enterprises are required to set up business within 2 years from the registration date otherwise the certificate becomes void.

**Cancellation of Certificates** will occur for the following reasons:

- ♦ Any information given in the application for the certification was incorrect so as to create a false impression as to the ownership of the business or the nature of its activities; or
- ♦ The business carries on any activity that is included in the Prohibited, Restricted or Reserved List; or
- ♦ the CEO of the Ministry of Commerce, Industry and Labour is satisfied that any participating citizen in the business is not being accorded the full rights as part-owner or equity holder in the venture as purported in the FIC application or as required by any prescribed condition applicable to it.

**Business Structure and Operations:** Foreign Investors are permitted 100% ownership in all different sectors of the industry with the exception of conditions for restricted activities that must be fulfilled by foreign investors.

All approved registered Foreign Investment Enterprises are required to submit no later than 6-month after each financial year a status report on its operation to the Ministry.

#### **Renewal of FIC:**

Recent amendments to the Foreign Investment Act now require that all Foreign Investment Enterprises renew their FIC annually.

The Foreign Investment Certificate approval is valid for a period of **twelve (12) months** from date of approval.

All FIE's are required to renew their FIC three (3) months before their next anniversary.

For more information please contact:

*The Assistant CEO—Industry Development and Investment Promotion Division*

**Ministry of Commerce, Industry and Labour**

*PO Box 862*

*Telephone: (685) 20441*

*E-mail: [mpal@mcil.gov.ws](mailto:mpal@mcil.gov.ws), Website: [mcil.gov.ws](http://mcil.gov.ws)*

- Some may require cabinet endorsement
- The average time taken from the decision to evaluate, to the arrival overseas is between 48-72 hrs. (2-3days) Delays are usually encountered when awaiting approval from Insurance Company or other relevant authorities.

For further information please contact:

*The Director General*

**Ministry of Health**

*Private Mail Bag*

*Telephone: (685) 68102, Fax: (685) 21440*

*Or*

**National Health Services**

*Telephone: (685) 66601/21212*





# Medical Services

The Samoa Health Sector comprises of public and health services providers, Non-Government Organizations, alternative therapists, academic institutions, traditional health care service providers, communities and development partners. The Ministry of Health has legally mandated responsibility for policy, planning, monitoring and regulating the health sector as a whole. As such the Ministry performs the functions of developing policies, determining priorities and strategy, setting standards, regulating activities and monitoring overall health system performance.

The National Health Service is the main publicly funded provider of clinical health care and is responsible for all hospital-based care. More specialized care not available in Samoa is provided to some patients through overseas treatments, wither through programs funded by the Samoan and New Zealand Governments Overseas Treatment Schemes or personal expense.

To date there are 22 private clinics (2 in Savaii, 20 in Upolu) who consists of 26 General Practitioners; 5 private owned pharmacies, 3 private dentistry clinics and a home for the elderly. All are located in the Apia urban area with the exception of the two private medical clinics based in Savaii.

Medical evacuation of foreigners is arranged through insurance companies and foreign agencies in country with or without local doctor recommendation. Arrangements between local doctors (NHS or private GP's) and overseas doctors regarding the evacuation process are critical to ensure patient safety and stability during the evacuation process. Departure speed depends mainly on the following:

- Flight frequency (any airline available at the time);
- Agreement of the airline and time needed to equip the plane with medical equipment needed
- Administrative procedures to be followed

## BUSINESS LICENSE

Upon approval of the FIC, the foreign investor is then required to apply for a business license before operating in Samoa. The following procedures must be met before a Business License is granted:

### Sole Trader Business Application

- ♦ Provide a site map of the business location;
- ♦ Provide legal form of identification with photo of applicant;
- ♦ Provide evidence of capital or funding (i.e. bank statement);
- ♦ Produce proof of Foreign Investment registration (FIC);
- ♦ Complete and sign the IR24S form for new applications;
- ♦ Any other document required by the CEO;
- ♦ Payment of business license fee upon approval – SAT\$352.00 per activity/ per location (Note: first year business license fee is pro-rata)

### New Business Application (Excluding Sole Traders)

- ♦ Provide a site map of the business location;
- ♦ Provide formal proof of the contract or deed of partnership agreement;
- ♦ Provide legal form of identification with photo of applicant, shareholders, directors, partners, trustees where applicable;
- ♦ Provide evidence of capital or funding (i.e. Bank Statement);
- ♦ Provide Company Certificate of Incorporation (if applicable);
- ♦ Provide Partnership agreement (if applicable);
- ♦ Provide Deed of Trust (if applicable);
- ♦ Produce proof of Foreign Investment registration (FIC);
- ♦ Complete and sign the IR24 form for new applications;
- ♦ Any other document required by the CEO;
- ♦ Payment of business license fee upon approval (Note: first year business license fee is pro-rata)

### Business type and the associated fees

Partnership \$352	Commercial Travellers \$800
Non-Profit Organisation \$352	Company/Trust \$800



Additional requirements;

- ♦ Health Compliance certificate (for business that involves fast food and related activities)
- ♦ Samoa Tourism Authority Confirmation (for tourist accommodations and related activities)
- ♦ Qualifications/Credentials (for specialized professions)
- ♦ Ministry of Finance License to operate a petrol station
- ♦ Ministry of Police Permit to conduct bingo operations

Other information required;

- ♦ Should an investor need to register for VAGST complete a VAGST registration form IR31.
- ♦ Should an investor need to register for Salary & Wages complete a Salary & Wages (PAYE) registration form IR11.

All investors are prohibited from conducting the following activities as specified in the Prohibited List of the Business License Act 1998:

- Storing or disposing of nuclear and toxic waste;
- Exporting products prohibited under any law;
- Prostitution;
- Processing and exporting endangered species; and
- Production of weapons of warfare.

For more information please contact:

*The Chief Executive Officer*

**Ministry for Revenue**

*P.O. Box 1877*

*Telephone: 20411*

*Email: [info\\_services@revenue.gov.ws](mailto:info_services@revenue.gov.ws) Website: [www.revenue.gov.ws](http://www.revenue.gov.ws)*

## ***Shipping and Stevedoring Operators in Samoa:***

### ♦ ***Pacific Forum Line***

*E-mail: [mikel@pflsamoa.com](mailto:mikel@pflsamoa.com)*

*Website: [www.pflnz.co.nz](http://www.pflnz.co.nz)*

*Telephone: (685) 20345*

### ♦ ***Samoa Shipping Services***

*E-mail: [sss@lesamoa.net](mailto:sss@lesamoa.net)*

*Telephone: (685) 20790/20796 31105,*

*P.O. Box 1884, Apia Samoa,*

*Fax: (685) 20026*

### ♦ ***Betham Brothers***

*E-mail: [bethbros@samoa.ws](mailto:bethbros@samoa.ws)*

*Telephone: (685) 23461*

### ♦ ***Transam***

*E-mail: [transam@samoa.ws](mailto:transam@samoa.ws)*

*Telephone: (685) 29694*

### ♦ ***Swire Shipping***

*E-mail: [samoa.cs@swirecnco.com](mailto:samoa.cs@swirecnco.com)*

*Telephone: (685) 8479473,*

## ***Frequency of Shipping Services From NZ and Australia:***

From	Vessel Name	Service Frequency to Samoa
Australia	Forum Samoa Captaine Tasman Forum Pacific	Arrives in Apia every 15days — Rotating turns
New Zealand	Forum Fiji Forum Rarotonga Southern Cross Sofrana Southern Lily	Arrives in Apia every 14days — Rotating turns

*NOTE: All vessels dock at the Matautu Wharf for 12 hours*



### ♦ *Inter Island Airways Service*

*NOTE: Flights may vary from week to week*

To	From	Flights per week
American Samoa	Fagalii Airport, Samoa	3
	Maota	1
	Faleolo	1
Fagalii Airport, Samoa	American Samoa	3
	Maota	1

For further information please contact:

*The General Manager*

**Inter Island Airways**

Telephone: (685) 22112, Fax: (685) 23008

Website: [www.interislandvacations.com](http://www.interislandvacations.com)

### ♦ *Talofa Airways*

To	From	Flights per Week
American Samoa	Fagalii Airport, Samoa	Up to 6
Faleolo Airport, Samoa	American Samoa	Up to 1
Fagalii Airport, Samoa	Tongatapu	Up to 2
American Samoa	Tongatapu	Up to 2

For further information please contact:

*The Chief Executive Officer*

**Talofa Airways**

Telephone: (685) 30005/30006/7530005

Email: [enquiries@talofairways.com](mailto:enquiries@talofairways.com) Website: [www.talofairways.com](http://www.talofairways.com)

## SEA ACCESS

The two wharfs that provide services for overseas vessels are the Apia Wharf and the Asau Wharf. The Apia Wharf provides a wide range of services including pilot age, deep berth, cargo handling, freezer and cooler for loose cargo, warehousing, weighbridge stevedoring, cargo and container storage and fumigation.. The cost of a 20ft container depends on the contents within the container. The Asau Port only offers port facilities for small vessel fuel tankers.

## EMPLOYMENT PERMITS

Any non-citizens of Samoa who wish to take up employment and/or operate a business in Samoa are required by the Labour and Employment Relations Act 2013 to obtain a valid employment permit. Where necessary, a Foreign Investment Certificate and a Business License must be submitted to determine the eligibility for a Foreign Employee Employment Permit (*'FEEP'*).

Moreover, work permits are issued by MCIL and Immigration is only responsible to issue Residency permits.

### Foreign Employees Employment Permit

From 23<sup>rd</sup> March 2014 all applications for Employment Permits are lodged with the Employment Permits Unit, MCIL with the applicable fee and other supporting documents to assist with the assessment such as a valid travel document etc. The assessment of all FEEP applications has 5 to 10 days turnaround process period.

It is highly recommended for all non-citizens who have been offered employment in Samoa to acquire an employment permit before travelling to Samoa, to avoid paying a penalty under the Labour and Employment Relations Act 2013.

For more information please contact:

*The Assistant CEO*

*Industrial Relations, Occupational Safety & Health, and Work Permits Division*

**Ministry of Commerce, Industry and Labour**

PO Box 862

Telephone: (685) 20441

E-mail: [mpal@mcil.gov.ws](mailto:mpal@mcil.gov.ws), Website: [mcil.gov.ws](http://mcil.gov.ws)



## DEVELOPMENT CONSENT

The *Planning and Urban Management Act 2004* regulates development activity in Samoa and establishes the Planning and Urban Management Agency. The Act requires that any development, work, activity for use must obtain a Development Consent.

Developments considered by the Planning and Urban Management Agency to potentially have significant environmental impacts will require the preparation of a Preliminary Environmental Assessment Report (PEAR), or a Comprehensive Environmental Assessment Report (CEAR) depending on the scale of impacts, as required under the *Environmental Impact Assessment*

For more information please contact:

*The Chief Executive Officer*

**Ministry of Natural Resources and Environment**

*Private Bag, Apia, Samoa*

*Telephone: (685) 23800, Fax: (685) 23176*

*E-mail: [info@mnre.gov.ws](mailto:info@mnre.gov.ws) Website: [www.mnre.gov.ws](http://www.mnre.gov.ws)*

## BUILDING PERMIT

Any person, including businesses, intending to construct a building requires a Building Permit from the Ministry of Works, Transport and Infrastructure. The owner or appointed agent must submit a Building Permit application in the prescribed format and must submit the following documents to the Ministry:

- Approved Development Consent
- Proof of ownership – certificate of title, lease or permission from title holder
- Site plans identifying roads, legal boundaries and setbacks, existing structures
- Floor Plans
- Elevations
- Cross Sections
- Structural details and certification of design if required
- Plumbing and Drainage plan
- Electrical
- Structural Calculations

### ♦ *Fiji Airways*

To	From	Flights per week
Faleolo Airport, Samoa	Nadi	6
Nadi	Faleolo Airport, Samoa	5
Faleolo Airport, Samoa	Suva	1
Suva	Faleolo Airport, Samoa	1
Faleolo Airport, Samoa	Hawaii	1
Hawaii	Faleolo Airport, Samoa	1

For more information please contact:

*The General Manager*

**Fiji Airways Agent (Samoa)**

*Telephone: (685) 22983, Fax: (685) 22693*

*E-mail: [tstancil@ipasifika.net](mailto:tstancil@ipasifika.net)*

### ♦ *Air New Zealand Services (Seasonal Schedules may apply)*

To	From	Flights per week
Faleolo Airport, Samoa	Auckland	6
Auckland	Faleolo Airport, Samoa	6

For more information please contact:

*The General Manager*

**Air New Zealand Company Limited**

*Telephone: (685) 20825, Fax: (685) 22478*

*E-mail: [laura.barker@anz.co.nz](mailto:laura.barker@anz.co.nz) Website: [www.airnewzealand.com](http://www.airnewzealand.com)*

### ♦ *Polynesian Airlines Services*

*NOTE: Flights may vary from week to week*

To	From	Flights per week
American Samoa	Fagalii Airport, Samoa	11
Fagalii Airport, Samoa	American Samoa	11

For more information please contact:

*The General Manager*

**Polynesian Airlines Ltd**

*Telephone: (685) 21261, Fax: (685) 20023*

*Email: [enquiries@polynesianairlines.com](mailto:enquiries@polynesianairlines.com) Website: [www.polynesianairlines.com](http://www.polynesianairlines.com)*



## Air & Sea Services

### AIR ACCESS

The following airlines operate regular flights to/from Samoa.

#### ♦ *Samoa Airways*

To	From	Flights per week
Auckland	Faleolo Airport, Samoa	6
Sydney	Faleolo Airport, Samoa	1
Apia, Samoa	Auckland	6
Apia, Samoa	Sydney	1
Pago Pago	Fagalii	8
Fagalii	Pago Pago	8

For more information please contact:

*The General Manager*

**Samoa Airways**

Telephone: (685) 22172/22173

Website: [samoaairways.com](http://samoaairways.com)

#### ♦ *Virgin Samoa Services*

To	From	Flights per week
Apia, Samoa	Sydney	3
Apia, Samoa	Brisbane	1
Sydney	Faleolo Airport, Samoa	3
Brisbane	Faleolo Airport, Samoa	1

For more information please contact:

*The General Manager*

**Virgin Samoa**

Telephone: (685) 28112, Fax: (685) 24950

E-mail: [mcfall@airnz.co.nz](mailto:mcfall@airnz.co.nz) Website: [www.airnewzealand.com](http://www.airnewzealand.com)

- Compliancy Confirmation from affected utilities providers
- Estimated Cost of Construction
- At the time of lodgement a Building Permit fee is payable based on the Cost of Construction

For more information please contact:

*The Chief Executive Officer*

**Ministry of Works, Transport and Infrastructure**

*Private Bag, Apia, Samoa*

Telephone: (685) 21611, Fax: (685) 2350

Email: [enquiries@mwti.gov.ws](mailto:enquiries@mwti.gov.ws) Website: [www.mwti.gov.ws](http://www.mwti.gov.ws)



# Land or Building

In addition, the Ministry of Environment and Natural Resource also administers a database of government land available for lease. Land within/around town area consists of ¼ acres with rental rates depending on the market value of the land a lease term of 10 + 10 years. Other government land, which are 25-30km from the main town have a lease term of 20 + 20 years.

Customary lands can also be leased for Tourism Development projects with a lease term of 30 + 30 years but the investor must make known their interest to the Government of Samoa. Other development projects apart from Tourism designated for customary land are leased at a term of 20 + 20 years with the rental rates depending on the value of the land and an agreement made by the two parties (Leaser & Lessee) involved.

Applications for the lease of Government land and customary land should be submitted to the Chairperson of the Samoa Land Board, through the Ministry of Natural Resources and Environment.

Government Lands are administered through three (3) Bodies:

## 1. Ministry of Natural Resources and Environment (MNRE)

- Only leases Government land;
- Administers lease of Customary land.

For more information please contact  
*The Chief Executive Officer*

**Ministry of Natural Resources and Environment**

*Private Bag*

*Apia Samoa*

*Telephone: (685) 23800, Fax: (685) 23176*

*Email: [info@mnre.gov.ws](mailto:info@mnre.gov.ws) Website: [www.mnre.gov.ws](http://www.mnre.gov.ws)*

- Motor Vehicle (Commercial and Private)
- Business Interruption
- Public Liability
- Employers Liability
- Personal Accident and Accidental Death and Permanent Disability

For further information please contact:

*The General Manager*

**Federal Pacific Insurance Company Limited**

*Telephone: (685)24045, Fax: (685) 26420*

*Email: [fdiadmin@fpinsurance.ws](mailto:fdiadmin@fpinsurance.ws)*

## ♦ **Apia Insurance Company Limited**

Apia Insurance Company (AIC) - 100% locally owned and managed. Established in 2006 to "better serve the insurance needs of the people of Samoa". The Mission statement is BUILDING TRUST - one customer at a time. AIC strives to provide quality and affordable insurance coverage for the people of Samoa.

For further information please contact:

*The Managing Director*

**Apia Insurance Company Limited**

*Telephone: (685) 25500/27698*

*Email: [insure@samoa.ws/aic@ipasifika.net](mailto:insure@samoa.ws/aic@ipasifika.net)*

*Website: [www.apiainsurancecompany.com](http://www.apiainsurancecompany.com)*





The registry of Insurance Companies in Samoa is kept and maintained by the Central Bank of Samoa (CBS) under the new Insurance Act 2007 which outlines licensing requirements including mandatory deposit for brokers and agents of SAT\$50,000 and insurers of SAT\$100,000. The Act does not contravene market access or national treatment principles.

For further information on matters relating to Insurance please refer to Central Bank of Samoa contact details.

Below is a list of three (3) Insurance Companies currently operating in Samoa.

♦ ***National Pacific Insurance Limited***

National Pacific Insurance Limited is one of the oldest and most respected insurance firm in the countries it operates in and they have taken great pride in offering clients a truly professional service for more than 30 years. NPI commenced operations in 1977 and has been serving the people of Samoa, American Samoa and the Kingdom of Tonga since then. NPI has insurance policies to specifically meet the needs of the public in these countries. several Insurance Policies to suit the needs of their clients; these vary from House and Assets to Marine Cargo and Travel Insurance to name a few.

For further information please contact:

*The Managing Director*

***National Pacific Insurance Limited***

Telephone: (685) 20481/20482, Fax: (685) 23374

Email: [npi@samoa.ws](mailto:npi@samoa.ws) Website: [www.nationalpacificinsurance.com](http://www.nationalpacificinsurance.com)

♦ ***Federal Pacific Insurance Company Limited (FPI)***

Federal Pacific Insurance Company Limited offers efficient and professional claims handling services. Pacific Insurance Underwriters Limited (PIUL) is the Master Agent for FPI. They also offer Competitive Premium Rates and have an extensive range of products and services to choose from. Some of these products and services are:

- Domestic House and Contents
- Commercial Risks

## 2. Samoa Land Corporation

- Leases land;
- Term varies depending on the type of investment;
  - 10 yrs + right of renewal subject to good payment and utilization;
  - 20 yrs + right of renewal subject to good payment and utilization;
  - 30 yrs + right of renewal subject to good payment and utilization;
- ♦ Only improvements on leased land can be mortgaged, but not the land.

For more information please contact

*The Chief Executive officer*

***Samoa Land Corporation***

*P. O. Box 845*

*Telephone: (685) 24881*

*Website: [www.slc.gov.ws](http://www.slc.gov.ws)*

## 3. Samoa Trust Estates Corporation (STEC)

- Leases land;
- Operates its own agricultural development on most of its land holding.

For more information please contact

*The Chief Executive Officer*

***Samoa Trust Estate Corporation***

*P. O. Box 1849*

*Telephone: (685) 21515*



# Labour

Samoa has a trained, productive and industrially adaptable work force with good English Language skills. Many Samoans have tertiary qualifications from universities in Australia, New Zealand, Vanuatu and Fiji. Some have attended universities in Canada, UK, USA, China, Japan and other parts of the world.

The Government is encouraging the development of new skills. A local university (NUS) offers degree courses in a range of disciplines including technical training courses and maritime studies. Companies from overseas are permitted to bring in qualified persons if such expertise cannot be found locally. Conditions of employment are regulated by the Labour and Employment Relations Act 2013 which includes provision for conciliation and arbitration.

## Labour and Employment Act 2013

### It is an Act of Parliament that provides:

1. New provisions relating to labour and employment relations to ensure compliance with International Labour Organization requirement; and
2. Improve provisions relating to the conditions of employment for national and foreign employees including wage protection, contracts of service, holidays, leave, hours or work, overtime, maternity and paternity protections, assessment and approval of employment permits for foreign employees and conciliation and arbitration procedures; and
3. Repeal the Labour and Employment Act 1972 and amend other relevant Acts; and
4. Provide for related matters

### The Act does not apply to the following services:

1. Service of Samoa
2. The Police Service
3. To service rendered to a matai (chief) under the aiga system or subsistence agricultural activities
4. Service or class of service which may be determined by the Minister by order published in the Savali (Local Newspaper)

- ♦ **Bank of South Pacific Limited (BSP):** The investor must have a bank account and bank with BSP in order to be eligible for commercial loans. Although there are no restrictions regarding lending to foreign investors, BSP prefers that there be a local shareholder in the company.

For further information please contact:

The General Manager

**Bank South Pacific Limited**

P.O. Box 1860

Telephone: (685) 20000, Fax: (685) 22848/26252

E-mail: [bsp@bsp.com.pg](mailto:bsp@bsp.com.pg) Website: [www.bsp.com.ws](http://www.bsp.com.ws)

All of the above commercial banks require security in the form of freehold land, term deposits or any other assets of value as well as a detailed Business Plan, which should include the following:

- nature of the business;
- financial status/background;
- financial projections;
- expected length of operation;
- visa/contract of service.

## DEVELOPMENT BANK OF SAMOA (DBS)

The Development Bank of Samoa provides medium and long-term loans for industry and agriculture. These loans are primarily for the acquisition of fixed assets for new enterprises and expansion of existing ones. The loans have different rates depending on the loan category for which a loan is sought.

For further information please contact:

The General Manager

**Development Bank of Samoa**

P.O. Box 1232

Telephone: (685) 22861, Fax: (685) 23888

Email: [dbsamoa@dbsamoa.ws](mailto:dbsamoa@dbsamoa.ws) Website: [www.dbsamoa.ws](http://www.dbsamoa.ws)

## INSURANCE COMPANIES



## COMMERCIAL BANKS

In order to open a bank account, companies with foreign ownership normally need to present the normal identification documents, comply with Anti Money Laundering Requirements, plus a copy of the Foreign Investment Registration Certificate. Below is a list of four (4) commercial banks currently operating in Samoa:

- ♦ **ANZ Bank (Samoa) Ltd:** All foreign owned companies that have obtained the appropriate regulatory approvals are able to apply for commercial lending and for deposit facilities.

For more information please contact:

*The Chief Executive Officer*

**ANZ Bank (Samoa) Limited**

*Beach Road*

*P.O. Box L1855*

*Telephone: (685) 69999, Fax: (685) 24595*

*E-mail: [samoa@anz.com](mailto:samoa@anz.com) Website: [www.anz.com/samoa](http://www.anz.com/samoa) Swift Code: ANZBWSWW*

- ♦ **National Bank of Samoa Limited (NBSL):** National Bank of Samoa is a locally owned bank. In order for a Foreign Investor to loan from the National Bank, they must meet all local regulatory and legal requirements.

For more information please contact:

*The Chief Executive Officer*

**National Bank of Samoa Limited**

*P.O. Box 3047 L*

*Telephone: (685) 23077 or 23079, Fax: (685) 23085*

*E-mail: [mjohnston@nbs.ws](mailto:mjohnston@nbs.ws) or [tuuu@nbs.ws](mailto:tuuu@nbs.ws) Website: [www.nbs.ws](http://www.nbs.ws)*

- ♦ **Samoa Commercial Bank (SCB):** An account must be opened with the SCB before an investor is eligible for a commercial loan.

For more information please contact:

*The General Manager*

**Samoa Commercial Bank Limited**

*P.O. Box: 602*

*Telephone: (685) 31231/31232, Fax: (685) 30250*

*E-mail: [info@scbl.ws](mailto:info@scbl.ws) Website: [www.scbl.ws](http://www.scbl.ws)*

## The Act applies to:

1. Every public body as defined under the Public Bodies Act 2001 (Performance and Accountability), whether or not duly incorporated by an Act of Parliament; and
2. All private or non-government business activities including but not limited to businesses involving the agricultural and fisheries sector.

## Section [32] - Minimum Wage

The current minimum wage as per Cabinet directive dated 21st May 2014 is \$2.30. The Head of State, acting on the advise of Cabinet, may by Order prescribe the minimum wage to be paid in an industry, occupation or class of employees.

For more information please contact:

*The Assistant CEO*

*Industrial Relations, Occupational Safety & Health, and Work Permits Division*

**Ministry of Commerce, Industry and Labour**

*PO Box 862*

*Telephone: (685) 20441*

*E-mail: [mpal@mcil.gov.ws](mailto:mpal@mcil.gov.ws), Website: [mcil.gov.ws](http://mcil.gov.ws)*

## APPRENTICESHIP SCHEME

The Apprenticeship, Employment & Labour Market Division (AELM) of MCIL is responsible for the administration and facilitation of the Apprenticeship Scheme. This involves screening and accepting of applications to the Apprenticeship Scheme. The scheme in partnership with NUS as Training Provider is under authority of the Apprenticeship Council which is chaired by the CEO of MCIL and the AELM division as secretariat. This Council and its functions and powers are established under the Apprenticeship Act 2014, including advise to employers and apprentices on their rights and obligations.



For more information please contact:

*The Assistant CEO—Apprenticeship & Employment*

**Ministry of Commerce, Industry & Labour**

*P.O. Box 862*

*Telephone: (685) 20441 or 22323, Fax: (685) 20443*

*E-mail: [mpal@mcil.gov.ws](mailto:mpal@mcil.gov.ws) Website: [www.mcil.gov.ws](http://www.mcil.gov.ws)*



## STATUTORY CONTRIBUTIONS

The Samoa National Provident Fund (SNPF) contributions and the Accident Compensation Levy are the two statutory provisions for social security.

### (1) ACCIDENT COMPENSATION CORPORATION

Employers are required to pay a one percent (1%) payroll tax (levy) to match a 1% contribution paid by the worker towards a worker's compensation scheme administered by the Accident Compensation Corporation. Workers are compensated under the Scheme for injuries and/or incapacity resulting from work-related accidents.

For more information please contact:

*The Chief Executive Officer*

**Accident Compensation Corporation**

P.O. Box 3700

Telephone: (685) 23100

Email: [accsamoa@samoa.ws](mailto:accsamoa@samoa.ws) Website: [www.acc.gov.ws](http://www.acc.gov.ws)

### (2) SAMOA NATIONAL PROVIDENT FUND

The payment of contributions to the Samoa National Provident Fund ("the Fund") is by statute compulsory for all employees working in Samoa or employed overseas by a company or an organization registered in Samoa. Exceptions can be made for foreigners working in Samoa who can prove that they are part of a similar superannuation scheme. A minimum contribution from an employee's gross salary must be paid to the Fund. Previously, this minimum contribution was 10%.

However as of 1<sup>st</sup> July 2015, this was increased to 12% with the employer contributing 6% and the employee the other 6%. A further increase will occur on 1<sup>st</sup> July 2016 when the minimum will be raised to 14% (i.e. 7% from the employer and 7% from the employee). Employees and employers must register with the Fund, at no cost.

The payment of contributions are due on the 7<sup>th</sup> day of the subsequent month (e.g. contributions from July's wages must be paid to the Fund by 7<sup>th</sup> August). The employer is responsible for ensuring payments and schedules are submitted on time, and penalty surcharges will incur for late payment.

## Financial Services



### THE CENTRAL BANK OF SAMOA (CBS)

The Central Bank of Samoa (CBS) facilitates foreign exchange transactions to assist with the country's monetary conditions in terms of money available for public use (money supply) and money immediately available to commercial banks (commercial bank liquidity). These foreign exchange transactions include payments on trade of goods and services (exports and imports) and capital transactions (e.g. overseas borrowing/foreign currency loans, dividends, and debt servicing to name a few). Authority to process current payments has been delegated to the commercial banks and money transfer operators while capital payments are permitted on the provision that these transactions had corresponding compliance with CBS Exchange Control Regulations. Such compliance requires prior CBS approval, which is also subject to prevailing anti-money laundering and counter-terrorism financing (AML-CTF) legislations. The Central Bank issues licenses and supervises all the major financial institutions (that is, the commercial banks, money transfer operators and insurance entities). CBS' prudential supervision also extends to all the major non-bank financial entities such as the Samoa National Provident Fund and Development Bank of Samoa, which are licensed under their respective legislations. For further information relating to the administration of Foreign Exchange Control Policies in Samoa, please refer to the CBS Exchange Control Information Booklet that is available on the Bank's website ([www.cbs.gov.ws](http://www.cbs.gov.ws)).

For further information please contact:

*The Governor*

**Central Bank of Samoa**

*Private Bag*

Telephone: (685) 34100, Fax: (685) 20293

E-mail: [cbs@lesamoa.net](mailto:cbs@lesamoa.net) Website: [www.cbs.gov.ws](http://www.cbs.gov.ws)



The employer's statutory obligations and possible offences are outlined in full in the National Provident Fund Act 1972.

The Fund offers competitive lending products and services (including commercial and personal loans) to its registered employers and members.

For more information please contact:

*The General Manager*

***Samoa National Provident Fund***

*P.O. Box 2010*

*Apia, SAMOA*

*Telephone: (685) 21241 Fax: (685) 20888*

*Email: [info@snpf.ws](mailto:info@snpf.ws) Website: [www.npf.ws](http://www.npf.ws)*



# SERVICES



# Taxes

## INCOME TAX

This is imposed under section 9 of the Income Tax Act 2012 for taxpayers on the taxable income for a tax year at prescribed rates in the Income Tax Act 2012. Schedule 1. It is assessed on the preceding calendar year income, and business taxpayers (e.g. companies, partnerships, trustees, sole traders etc.) pay estimated provisional tax based on the previous year's taxable income.

## COMPANY TAX

A resident company is charged at the rate of 27% in its global taxable income while non-resident is charged at the rate of 27% on its taxable income derived from the part of its operation carried out in Samoa. Note that company income tax rate was 29% but now reduced to 27% as from 01 January 2007.

All companies are required under Section 30 of the Income Tax Administration Act 2012 to lodge annual income tax returns in the prescribed form (IR4) setting forth a complete set of financial statements of all income derived and related expenses incurred by the company during the preceding year, together with such other particulars as may be prescribed.

## SMALL BUSINESS TAX

The taxable income of the sole trader is subject to income tax at progressive rates set out in the Income Tax Act 2012 Schedule 1, depending on the level of taxable income (or net profit) derived by the taxpayers. Note that there is now a reduction of the income tax top rate from 29% to 27% and the threshold amount of non taxable income has increased from SAT10,000 to SAT12,000 as from 01 January 2007. Applicable progressive rates on small business annual income are

### ♦ *Duty Drawback*

Subject to the Customs Act 2014, the legislation stipulates that drawback can be applied to goods of the following nature

- Goods imported to Samoa and later exported from Samoa
- Goods that are produced in a manufacturing area and exported from Samoa
- Imported parts and materials used in, worked into or, attached to, goods manufactured or produced in Samoa and exported from Samoa

Imported materials except fuel or plant equipment consumed in the manufacturer or production of goods produced in Samoa and exported from Samoa

The duty that was originally paid then, is then refunded to the importer at the time of the exportation.

For further information contact:

*The Chief Executive Officer*

**Ministry of Finance**

*Private Mail Bag*

*Telephone: (685) 34333*

*Email: [mof@mof.gov.ws](mailto:mof@mof.gov.ws) Website: [www.mof.gov.ws](http://www.mof.gov.ws)*





#### ◆ **Import Duty Concessions**

Subject to the Customs (Tourism and Manufacturing Developments) Regulations 2010, duty concession may be granted to any tourism development regarded as a qualifying project recommended by the Chief Executive Officer of the Ministry of Finance and which is subsequently advised by Cabinet to the Minister of Finance for the construction of a motel, hotel or beach resort.

An application shall be made to Cabinet for acceptance as a qualifying project if it has been certified that the development:

- is either a new development project to construct 12 rooms or self contained units or is an expansion of an existing development for at least 4 new rooms or 2 new self contained units;
- has a capital investment in the new development project equal to or more than SAT\$1million

Upon the granting of approval for a qualifying project:

- all approved goods for the construction of the development must be imported into Samoa within 24 months from the date of the commencement of construction.
- Construction for the development must commence within 3 months from the date of the first shipment of approved goods;
- For amenities, office equipment, fixtures and fittings such approved goods can only be granted duty assistance on a ONE occasion only during the establishment of the qualifying project and must arrive in Samoa within three (3) years from the date of approval

Extensions may be granted by the Chief Executive Officer of the Ministry of Finance if justified and applied well within the time period allowed for duty concession subject to all regulations.

summarized in the table below. All small business taxpayers are required to lodge income tax returns in the prescribed form (TR2) setting forth a complete statement of all income derived by him/her during the preceding year, together with such other particulars as may be prescribed. The annual progressive rates will then be applied on the annual taxable income (Net Profit before Tax)

Annual Income Earned	Tax Rate
Income not exceeding SAT12,000	Nil
SAT12, 001 – SAT15,000	10%
SAT15, 001 – SAT20, 000	20%
Over SAT20, 000	27%

#### **INDIVIDUAL'S SALARY & WAGE TAX**

The current salary and wage income earned by an employee taxpayer is assessed according to the level of income earned, at a progressive rate minimum of 10% to a maximum scale of 27%. The table below summarized the level of salary & wage income earned by an individual or employee in a week, fortnight, or month and annual with the applicable progressive income tax rates. The tax period for salary and wage tax purposes is 'fortnightly' (Section 2 TAA 2012). However, the commissioner can consider weekly or month tax periods to assist employers with such pay periods. This PAYE deduction is a final tax and it is not necessary for employees to lodge a tax return at the end of the year. There has been no tax on dividends since June 1999.

#### **CAPITAL GAINS TAX**

Due to the reduction of top income tax rate to 27% as from 01 January 2007, the capital gains tax of 30% is now adjusted to 27% on profits arising from the disposal of capital assets sold within three years from the date of asset acquisition.

Capital Gains or Loss on disposal or capital asset held for more than 3 years is exempt from capital gains tax.



## OTHER TAXES

- ♦ Payments to non-residents which are included in taxable income by virtue of Section 83 (*'International Transportation Income tax in relation to ships'*) of the Income Tax Act 2012 are subject to a 5% withholding tax.
- ♦ Payments to non-residents which are included in taxable income by virtue of Schedule 1 (4) (a) Insurance premium under a life policy or arising from re-insurance are subject to a 7.5% withholding tax,
- ♦ Payments to non-residents which are included in taxable income by of Schedule 1 (4) (b) (*'film business of non-resident'*) of the Income Tax Act 2012 are subject to a 15% withholding tax. Film business is included under the definition of royalties (Section 2,ITA 2012)
- ♦ Payments to non-residents which are included in taxable income by virtue of Schedule 1 (4) (b) (*i.e. Interest: all royalties, insurance premium (other than insurance premium covered by paragraph (a)), management fee, fee for personal (including professional) services, or natural resource amount, )* of the Income Tax Act 2012 are subject to a 15% withholding tax.
- ♦ A Trust's taxable income shall be deemed to be derived by the trustee (s) of the trust and the trustee shall be assessable and liable for income tax as he/she was beneficially entitled to the taxable income of the trust (Section 53, ITA 2012)

## VAGST (VALUE-ADDED-GOODS-SERVICES-TAX)

Businesses are required to register with the Inland Revenue Services of the Ministry for Revenue for VAGST. This is a tax on consumption and it is charged and accounted for at a rate of 15%. This rate was effective since 01 October 2006.

A small business threshold has been introduced for business with annual turnover of less than SAT130,000.00 effectively exempting most small business from the requirement to register for VAGST and from lodging bi-monthly VAGST returns.

Under the Tourism and Hotel Development Incentives Act 2003, amendments were made to the Income Tax Act 1974 and the Customs Act 1977 to provide incentives to promote Tourism development within Samoa

### ♦ **Tourism Investment Tax Credit**

Any person who invests 100,000 or more in a first class hotel accommodation shall be allowed a credit against income tax payable in respect of the person's income at the rate of 100% of the investment. Any credit may be claimed against income in the year or years approved by the Commissioner and shall be held for a period of at least 5 years in a form approved in writing by the Minister of Finance;

**TAX CREDIT HAS BEEN EXTENDED TO 2018**

### ♦ **Income Tax Holidays**

Subject to the relevant sections of the Tourism and Hotel Development Incentives Act 2003, **Hotel Income Tax Exemptions** may be granted by the Commissioner where the Commissioner is satisfied that the capital investment was made after June 2003 and that such investment is being held in a form and period approved by the Ministry of Finance. The Commissioner shall grant an exemption from income tax for taxable income (after deduction of all losses carried forward) derived from the operations of a Hotel as follows:

- Category 1 - First class hotel with a capital investment of between SAT\$1 to SAT\$3 million an exemption for 5 years;
- Category 2 - First class hotel with a capital investment of between SAT\$3 to SAT\$20 million an exemption for 10 years;
- Category 3 - First class hotel with a capital investment of more than SAT\$20 million an exemption for 15 years.

### ♦ **Hotel Development Import Duty Drawback**

Only the First class Hotel developments approved as "Qualifying Project" by Minister of Finance will be allowed drawback of duty for "capital goods"

MCIL website or uplift directly from the Industry Development & Investment Promotion Division of MCIL.

For more information please contact:  
*The Assistant CEO—Industry Development & Investment Promotion Division*  
**Ministry of Commerce, Industry & Labour**  
PO Box 862,  
Telephone: (685) 20441, Fax: (685) 20443  
Email: [mpal@mcil.gov.ws](mailto:mpal@mcil.gov.ws) Website: [www.mcil.gov.ws](http://www.mcil.gov.ws)

#### ♦ **Tax Incentives**

This incentive is administered by the **Ministry of Finance**

#### ♦ **Duty Drawback**

This scheme is administered by the **Ministry for Revenue**

#### ♦ **CODE 113**

This scheme is one of the Government's assistance program to further develop domestic businesses in the Fisheries Industry. The assistance provides Import Duty Exemption for imported products to be used as baits and equipment as specified, for use by businesses approved under the Custom Tariff Amendment Act 2008.

**All these incentives aim to improve and further develop the private sector to enable it to steer the economy of Samoa.**

For more information please contact:  
*The Assistant CEO—Fisheries Division*  
**Ministry of Agriculture & Fisheries**  
PO Box 1874,  
Telephone: (685) 20005 / 20369, Fax: (685) 24292 / 20037  
Email: [samoafisheries@maf.net](mailto:samoafisheries@maf.net) Website: [www.maf.gov.ws](http://www.maf.gov.ws)

## **TOURISM AND HOTEL DEVELOPMENT INCENTIVE**

### **Collection of VAGST**

- ♦ VAGST is collected for the government by persons who are registered with the Ministry of Revenue
- ♦ A sole trader, business, company or organisation registered for VAGST is called a 'Registered Person' (RP). A RP is required to lodge six bi-monthly returns within a tax year.

### **Exempt Supplies**

Exempt supplies are goods and services that are not subject to VAGST by virtue of the Section 15 VAGST Act 1992/1993 and they are:

- ♦ Locally produced raw & unprocessed food; Financial Services; Donated goods & services sold by non-profit bodies; Bus & taxi fares; Inter-island passenger fares; Departure tax; and Aid funded projects.

### **Zero-Rated Supplies**

- ♦ Exported goods; Duty free goods; Certain "exported" goods; Goods not in Samoa at the time of supply; Educational services provided by approved institutions; Medical goods and services supplied by the hospital; Sale of a "going concern"; Electricity; and Supply of water by the Samoa Water Authority.

### **Taxable Activity**

A taxable activity is a business in the broadest sense. This include:

- ♦ Ordinary businesses – shops, contractors, auctioneers, hirers etc;
- ♦ Trades & Professions – builders, doctors and lawyers;
- ♦ Public Authorities – commercial activities of Public Authorities;
- ♦ Activities of non-profit bodies – some sporting clubs, societies and associations.

VAGST is an indirect tax that is administered and collected by the Inland Revenue Services of the Ministry for Revenue.





## INDIRECT TAXES

The present tariff structure provides nominal rates to be applied to a wide range of fixed items, essential materials and equipment with intermediate and high rates of duty on semi-luxury goods and luxury goods.

## THE TARIFF STRUCTURE

This incorporates:

- ♦ The amended Customs Tariff Act 1975 which regulates customs duties that are applied to all imported products except some agricultural products. The highest rate of duty is 20%.
- ♦ Excise duties are imposed only on alcohol, soft drinks, tobacco products and vehicles with an engine capacity of more than 2000 cc.

There are no specific investment incentives as they were abolished in 1999, to be replaced by recent tax and tariff reforms. Tariff rates are currently at four clusters – 0%, 5%, 8% and 20%.

For more information please contact:

*The Chief Executive Officer*

**Ministry for Revenue**

*P.O. Box 1877*

*Telephone: (685) 20411*

*Email: [info\\_services@revenue.gov.ws](mailto:info_services@revenue.gov.ws) Website: [www.revenue.gov.ws](http://www.revenue.gov.ws)*

## Government Assistance

There are five (5) government assistance schemes currently available. The Industry Development and Investment Promotion Division (IDIPD) under the **Ministry of Commerce, Industry and Labour** administers two (2) of these schemes. These schemes are designed to provide assistance to businesses that supply to both overseas and domestic markets, with the goal of enhancing development of domestic businesses. These three schemes are:

### ♦ **Duty Concession Scheme (DCS):**

This scheme is one of Government's support program aimed at further encouraging the development of the Tourism and Manufacturing industries as well as Aviation Transport. The program is mainly for the exemption of Customs Duty on imported goods (*building materials, machineries, furniture and fittings, raw materials, approved aircrafts and parts etc.*) from overseas suppliers for use by businesses in Samoa (*Tourism, Manufacturing and Aviation*) approved as a "Qualifying Project" as per provisions of the Customs Amendment Act 2007, Customs (Tourism & Manufacturing Development) Regulations 2010 and Customs (Aviation Transport Development) Regulations 2012.

### ♦ **Code 121:**

This scheme is one of the Government's assistance program to further develop domestic businesses including; Commercial Poultry Farmers, Commercial Manufacturers of Agricultural Products, Commercial Handicraft Manufacturers and Commercial Elei Garment Manufacturers to effectively manufacture quality competitive products for both the domestic and international markets. The assistance is mainly for the reduction of Import Duty from 8% to 0 for imported raw and other particular materials from overseas suppliers for use by businesses approved under the Customs Tariff Amendment Act 2008.

### **NOTE: Requests For Assistance - Application Process**

Further details on procedures and how to apply for all the above assistance are contained in the guidelines and application forms that you can download from

