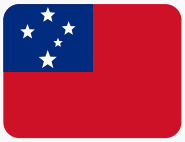
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Company formation in Samoa

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Company formation in Samoa



Flag



Coat of arms

Common form	Private company (Companies Act 2001)
Registry	Ministry of Commerce, Industry and Labour (Registries of Companies and Intellectual Property)
Minimum capital	No statutory minimum
Directors	1 director
Local director	Foreign investors need a foreign investment certificate; some activities are reserved for Samoans
Corporate tax	27%
VAT / sales tax	Value added goods and services tax (VAGST) 15%
Typical timeline	Often 1–2 weeks
Tax treaties	Domestic rates and treaty list [2]
Currency	Samoan tālā (WST)

In short: To set up a company in Samoa, most founders form a private company, registered with the Ministry of Commerce, Industry and Labour (Registries of Companies and Intellectual Property). Minimum capital: no statutory minimum. Corporate tax: 27%. Registration: often 1–2 weeks (as of November 2026).

Short guide. Tax figures come from the sources listed under References; company-law details summarise official guidance and can change. Confirm requirements with the Ministry of Commerce, Industry and Labour (Registries of Companies and Intellectual Property) before filing.

Domestic companies in **Samoa** are registered with the Ministry of Commerce, Industry and Labour, while international companies are registered separately with the **Samoa International Finance Authority (SIFA)**. Corporate tax on domestic companies is 27%.

Business structures

Most founders in Samoa form a private company, registered with the Ministry of Commerce, Industry and Labour (Registries of Companies and Intellectual Property). Other forms are listed below.

- **Private company** – the usual company form for private businesses

Requirements

Minimum share capital in Samoa (2026): no statutory minimum. Directors required: 1 director. Local resident director: foreign investors need a foreign investment certificate; some activities are reserved for Samoans.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum.
- Directors: 1 director.
- Local residency: foreign investors need a foreign investment certificate; some activities are reserved for Samoans.
- A registered office address in Samoa.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Samoa (2026): often 1–2 weeks. The usual steps are:

1. Choose the company form and check that the name is available.

2. Prepare and sign the articles of association.
3. File the registration with the Ministry of Commerce, Industry and Labour (Registries of Companies and Intellectual Property).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Ministry of Customs and Revenue.

Taxation

The corporate tax rate in Samoa in 2026 is 27%. Standard VAT or sales tax: value added goods and services tax (VAGST) 15%.

Tax	Rate and notes
Corporate income tax	27%
VAT / indirect tax	Value added goods and services tax (VAGST) 15%
Withholding tax on dividends to non-resident companies	Depends on the payer and recipient; see the Double tax treaties section

Ongoing compliance

Annual compliance in Samoa: Companies file annual financial statements and tax returns with the Ministry of Customs and Revenue, and keep their details up to date with the Ministry of Commerce, Industry and Labour.

Double tax treaties

Samoa has few comprehensive double tax treaties, so domestic withholding rates usually apply; check whether a treaty covers the other country before relying on a reduced rate.

Domestic withholding tax on payments to non-resident companies

Domestic withholding rates on dividends, interest and royalties could not be confirmed from a current source for this short guide; confirm them with the Ministry of Customs and Revenue.

The reduced rate for each partner country is set by the treaty concerned; confirm it with the tax authority.

Domestic rates from the sources listed under References. Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Samoa?

Typical registration time in Samoa: often 1–2 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Samoa?

Minimum share capital in Samoa: no statutory minimum (as of November 2026).

What is the corporate tax rate in Samoa in 2026?

The corporate tax rate in Samoa in 2026 is 27%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Samoa?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Samoa: foreign investors need a foreign investment certificate; some activities are reserved for Samoans.

Official registries and resources

The official websites of the Ministry of Commerce, Industry and Labour (Registries of Companies and Intellectual Property) and the Ministry of Customs and Revenue have not yet been verified by our editors, so they are not linked here. Use the names above to find them, and beware of unofficial look-alike sites.

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in Singapore
- Company formation in Hong Kong
- Company formation in Japan
- Company formation in India
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. List of countries by tax rates (Samoa) . Wikipedia. Accessed November 2026.
2. VAT, GST and sales tax rates by country . VATCalc. Accessed November 2026.

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