



Council of the  
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### OUTCOME OF PROCEEDINGS

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From: General Secretariat of the Council

To: Delegations

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Subject: The EU list of non-cooperative jurisdictions for tax purposes

- Compilation of commitment letters received from jurisdictions
- = Samoa
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23 November 2017

**Fabrizia Lapercorella**  
Chairman of the Code of Conduct Group (Business Taxation)  
General Secretariat of the EU Council

Email: [Secretariat.cocg-jurisdictions@consilium.europa.eu](mailto:Secretariat.cocg-jurisdictions@consilium.europa.eu)

**RE: Letter for the attention of the authorities of the Independent State of Samoa**  
**- Taxation: follow-up to the screening process**

I refer to your letter on 23 October 2017 regarding a follow up on the taxation screening process of the Council addressed to our national focal points on taxation matters.

In this regard, I wish to advise on the following criterion:

**1. Criterion 1.1**

The Ministry of Revenue (Competent Authority of OECD) has not yet notified the Organisation for Economic Cooperation and Development (OECD) coordinating body of the Ministry's intention to exchange information with all EU Member States.

To date, these are the only Member States Samoa has not included in its list of intended partners for Automatic Exchange of Information (AEOI): Slovak Republic; Lithuania and Austria.

For clarification on the process of selecting intended partners for AEOI, Samoa's Competent Authority relies on two things:

- i. Jurisdictions where Samoan citizens migrate to are automatically identified as intended partners;
- ii. Jurisdictions that have Samoa listed as an intended partner in their notifications to the OECD coordinating body are later added to Samoa's list of intended partners for AEOI.

Samoa has not received any official communication from the Slovak Republic, Lithuania and Austria expressing their interest in Samoa for AEOI.

Further, the notification by the OECD coordinating body dated 23rd March 2017; shows that both Austria and Slovak Republic have already submitted their list of intended partners but have not listed Samoa as an interested partner for AEOL. In this same notification, Lithuania is noted as one of the jurisdictions that not yet submitted its list to the OECD coordinating body.

Due to the very limited resources and staff within Samoa's Competent Authority, the focus for now will be only on those countries that have actually communicated an interest in Samoa as an exchange partner for AEOL.

Nevertheless, Samoa will of course include Slovak Republic, Lithuania and Austria in its list of intended partners and will provide its updated list to the OECD coordinating body as soon as our Competent Authority has received a communication from those jurisdictions notifying us of their interest in Samoa.

2. **Criterion 1.2**

Samoa's official request for Fast-track procedure was sent to the Global Forum on 7 April 2017. Samoa's final Fast-track report was then discussed by the PRG members during the PRG meeting in Panama held on 12th -14th June 2017. As member of the PRG, Samoa's Partially Complaint rating has received a provisional rating of Largely Complaint following endorsement by PRG in its meeting in Panama. This was a result of upgrades for elements A.1 (Partially Complaint to Largely Complaint); A.2 (Partially Complaint to Largely Complaint); and C5 (Partially Complaint to Complaint).

3. **Criterion 2.1**

Samoa wishes to confirm to the COCG our interest to join the Inclusive Framework on Base erosion and profit shifting (BEPS) and we seek assistance on advice for processes and registration requirements (i.e. fees). As stated above, Samoa has fulfilled the Tax transparency criteria.

4. **Criterion 3**

Samoa is willing to commit to the implementation of anti-BEPS measures and will work towards fulfilment of the initial criterion and committing to the agreed BEPS minimum standards and implementations by the end of 2017.

In addition, I wish to inform the EU Council on the amendment of the first paragraph of the draft description of Samoa's tax regime in Appendix I to Annex 1: Draft description of tax regimes identified by COCG Experts. The amendment of paragraph 1 as follows:

*"Samoa offers business vehicles for international finance activities conducted outside Samoa. These business structures include international companies, trusts, international banks, international partnerships, segregated fund international*

*companies, international insurance companies, special purpose international companies, international mutual funds and foundations.”*

Should you require further information or assistance, please do not hesitate to contact me.

Sincerely,



Fatumanava-o-Upolu III Dr Paolelei Luteru  
**Ambassador**

*Encl:*

- *Annex 1: Draft Description of Tax Regimes (criterion 2.1)*

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APPENDIX 1 TO

ANNEX I DRAFT DESCRIPTION OF TAX REGIMES (criterion 2.1)

Exempt and Offshore Companies

Description

Samoa offers offshore business vehicles for international finance activities conducted outside Samoa. These business structures include international companies, international trusts, international banks, international partnerships, segregated fund international companies, international insurance companies, special purpose international companies and international mutual funds.

International and registered foreign companies are exempt from payment of all income taxes and from other direct or indirect taxes and stamp duties on their transactions, profits and gains and on any dividends, earnings or interest attribute to or paid upon their shares or securities which are beneficially owned by non-residents or other international companies.

Full exemption from taxation for any business activity or transaction carried out outside Samoa.

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