

Samoa

### Current Tax System

Serial Number	Taxes	Taxpayers	Objects of Taxation ( Base of Taxation	Tax Rates
1	<b>Value Added Goods and Services Tax (VAGST)</b>	Registered business	Goods and services supplied and imported in Samoa	15% unless exempted; 0% on exports
2	<b>Income Tax</b>	Businesses including companies, individuals or sole traders, partnerships	Income sourced or earned in Samoa	Progressive rates from 0% – 27%