

SAMOA
INVESTMENT
GUIDE





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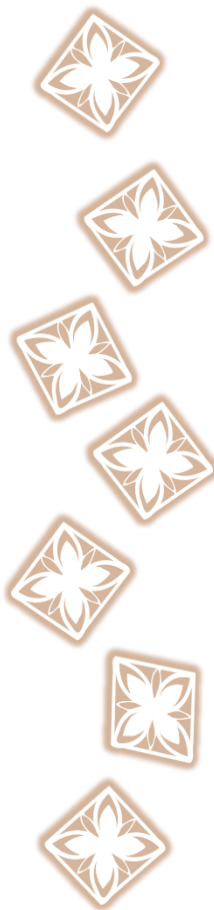
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SAMOA INVESTMENT GUIDE







Talofa Investors,

The *Investment Guide 2021* 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.

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.

Fa'afetai,



Pulotu Lyndon Chu Ling
CHIEF EXECUTIVE OFFICER

ABOUT SAMOA

Government

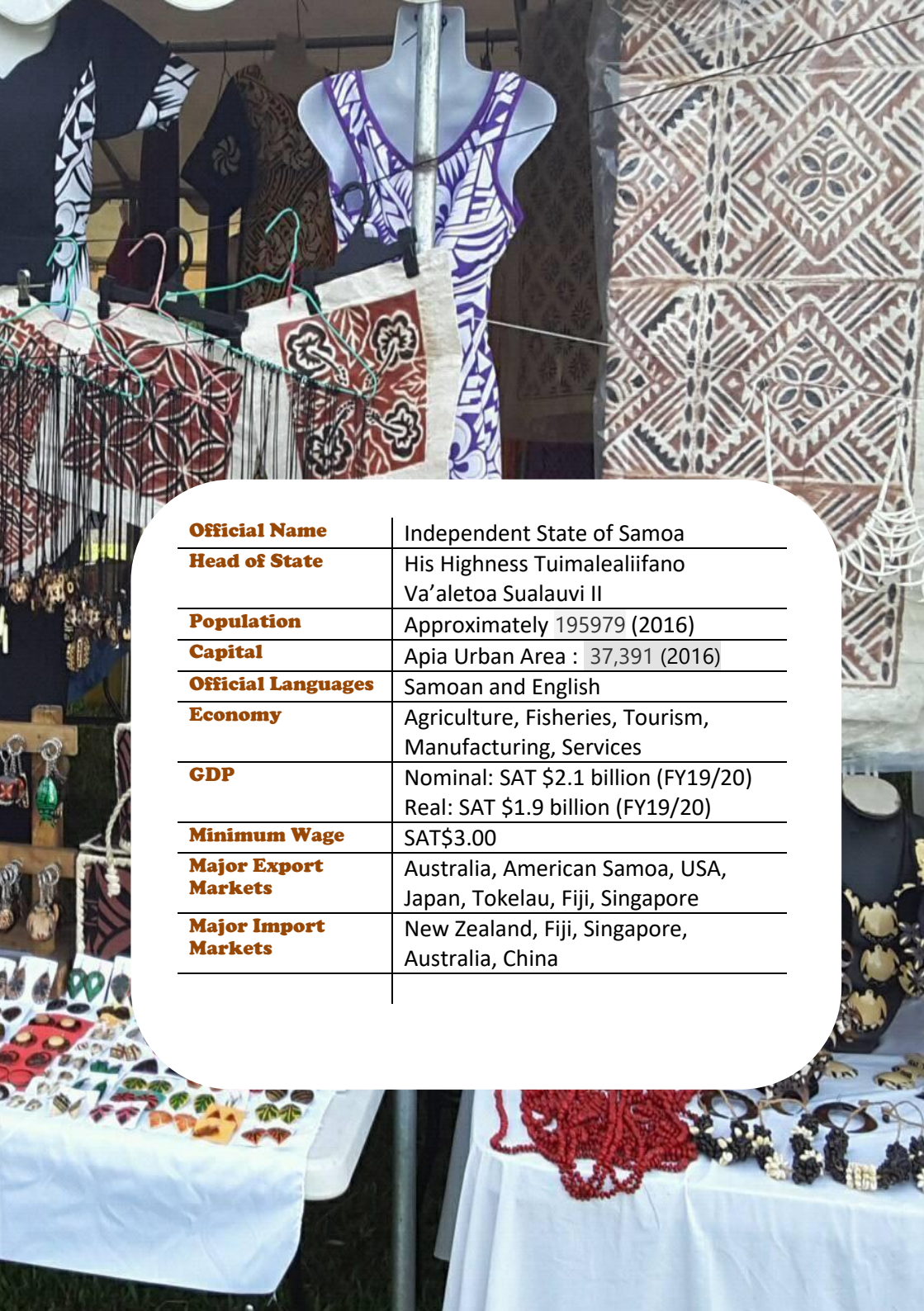
Samoa is a Parliamentary democracy where the Parliament is elected through universal suffrage every five years. It has a unicameral Legislative Assembly consisting of 51 members, who are all matais (chiefly titleholders). The Members of Parliament are elected by citizens aged 21 years and over. The Prime Minister selects 12 other parliamentarians to form a Cabinet.

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 Common Law system which is similar to the English Legal system.



Official Name	Independent State of Samoa
Head of State	His Highness Tuimalealiifano Va'aletoa Sualauvi II
Population	Approximately 195979 (2016)
Capital	Apia Urban Area : 37,391 (2016)
Official Languages	Samoaan and English
Economy	Agriculture, Fisheries, Tourism, Manufacturing, Services
GDP	Nominal: SAT \$2.1 billion (FY19/20) Real: SAT \$1.9 billion (FY19/20)
Minimum Wage	SAT\$3.00
Major Export Markets	Australia, American Samoa, USA, Japan, Tokelau, Fiji, Singapore
Major Import Markets	New Zealand, Fiji, Singapore, Australia, China

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INVESTMENT INFORMATION

I. WHY INVEST IN SAMOA?

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

	A stable political system based on strong social and cultural structures and values
	A trained, productive and industrially adaptable work force that communicates well in English
	Competitive wage rates
	Free repatriation of capital and profits
	Well developed, reasonably priced, transport infrastructure, telecommunications, water supply, electricity
	<p>Preferential market access to overseas markets through trade agreements such as the Pacific Agreement on Closer Economic Relations (PACER) Plus, Pacific-EU Interim Economic Partnership Agreement (P-EUIEPA), Pacific-UK Interim Economic Partnership Agreement (P-UKIEPA) and the Pacific Island Countries Trade Agreement (PICTA). Exports from Samoa also benefit from the existing Generalized Systems of Preference (GSPs) of USA, Canada and Korea etc.</p> <p>Predictability and transparency for investment through membership of the World Trade Organisation.</p>
	Member of the World Trade Organization
	Attractive industry incentive packages
	Stable financial environment with low inflation rate, a balanced budget and international reserves
	Relatively low corporate & income taxes
	A pleasant and safe lifestyle

II. INVESTMENT OPPORTUNITIES

The Government of Samoa welcomes investment in all appropriate areas of the economy.

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 harbours a lot of cruise and tour ships, modern communications systems and an excellent road network.

Investments in accommodation, 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 development and management of Samoa's resources, and priority will go to activities that underpin this. The following are some examples of what is offered in the Fishing sector:

- Sustainable harvesting of inshore fish and invertebrates
- Domestic long-line fishing for Tuna
- Sustainable harvesting of deep-bottom fish
- Trolling for tuna and coastal pelagic fish
- Game fishing
- Transshipment and onshore support for fishing vessels

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

- Post-harvest and value adding such as smoked and processed Sea Food
- Fresh-chilled and frozen fish
- Fish processing facilities
- Aquaculture development projects

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.

Key elements within this sector include:

- **Metal Fabrication:** Deals with transformation of imported metals into a range of products for the construction industry (roofing, aluminium windows / doors, fencing materials, guttering etc.) exhaust systems for motor vehicles and some fasteners and tools.
- **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 investments also exist in the following areas:

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

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.

Opportunities have been flagged in:

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

Garment & 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 favourable investment environment.

Private direct investments are welcome to pursue businesses in any of the following 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.

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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

Outlined below are other investment opportunities that 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;

PROCESSES & PROCEDURES

SETTING UP A BUSINESS IN SAMOA

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

1. MINISTRY OF COMMERCE, INDUSTRY AND LABOUR

➤ *Company Registration*

An investor may register their business if they wish to set up a company and this can be done through the online Samoa Company Registry 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 contact the Assistant CEO – Registries of Companies and Intellectual Properties Division, Ministry of Commerce, Industry & Labour – PO Box 862, Telephone: (685) 20441, E-mail: mpal@mcil.gov.ws, Website: www.mcil.gov.ws

➤ **Foreign Investment Registration**

All businesses with foreign shareholding are required under the Foreign Investment Act (FIA) 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.

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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 lodgement of a FIC;
- SAT\$50.00 fee for issuance of a FIC;
- SAT\$50.00 fee for Renewal of a 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 of Customs and Revenue. 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 due to but not limited to 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.

Renewal of FIC:

All Foreign Investment Enterprises are required to renew their FIC annually.

The Foreign Investment Certificate approval is valid for a period of **twelve (12) months** from date of approval. All FIEs are required to renew their FIC three (3) months before their next anniversary and are required to submit no later than 6-month after each financial year a status report on its operation to the Ministry.

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For more information 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, Website: www.mcil.gov.ws

2. MINISTRY OF CUSTOMS AND REVENUE

➤ ***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 requirements must be met before a Business License is granted:

➤ ***Sole Trader/Individual 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 Commissioner;
- Payment of business license fee upon approval as follows:

– 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 partnership agreement (if applicable);
- 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);

- For Company License, must provide Certificate of Incorporation (and details of shareholders)
- For Partnership License, must provide Legal Agreement of Partnership (if applicable);
- Provide Deed of Trust (if applicable);
- Provide Foreign Investment Certificate of registration (FIC);
- Complete and sign the IR24 form
- Any other document required by the CEO;
- Payment of business license fee upon approval (Note: first year business license fee is pro-rata)

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

➤ ***Business type and the associated fees***

Partnership \$352	Commercial Travellers \$800
Not for Profit Organisation \$352	Company/Trust \$800

Additional requirements;

- Health Compliance Certificate (for food and consumption 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
- Samoa Gambling Control Authority Permit to conduct bingo operations

Other information required;

- Should an investor need to register for VAGST complete a VAGST registration form IR31.
- If an investor employs workers, they are required 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 contact the Chief Executive Officer, Ministry of Customs and Revenue – PO Box 1877, Telephone: 20411, Email: info_services@revenue.gov.ws Website: www.revenue.gov.ws

3. MINISTRY OF THE PRIME MINISTER AND CABINET (IMMIGRATION SERVICES)

➤ *Foreign Employee Employment Permits*

Any non-Samoa citizen who wishes to take up employment and/or operate a business in Samoa is 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').

All applications for Employment Permits are lodged at the Samoa Immigration Office with the applicable fee and other supporting documents such as a valid travel document etc. The assessment of all FEEP applications is done by the Ministry of Commerce, Industry and Labour and 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 contact the Assistant CEO – Industrial Relations, Occupational Safety & Health, Work Permits Division of the Ministry of Commerce, Industry & Labour – PO Box 862, Telephone: (685) 20441, E-mail: mpal@mcil.gov.ws, Website: www.mcil.gov.ws and/or Assistant CEO – Immigration Division of the Ministry of the Prime Minister and Cabinet - Telephone: (685) 20291, E-mail: siaopo.pese@mpmc.gov.ws, Website: www.mpmc.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 that affect land including the use of natural resources 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**.

BUILDING PERMIT

Any person, including businesses, intending to construct a building requires a Building Permit from the Ministry of Works, Transport and Infrastructure (MWTI). 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
- 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

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 an 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 of the MWTI.

For more information contact the Chief Executive Officer, Ministry of Works Transport and Infrastructure – Private Bag, Apia, Samoa, Telephone: (685) 21611, Fax: (685) 21990, E-mail: enquiries@mwti.gov.ws, Website: www.mwti.gov.ws

LAND

The Ministry of Natural Resources and Environment 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 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:

Ministry of Natural Resources and Environment – Only leases Government land; and Administers lease of customary land. For more information 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, Website: www.mnre.gov.ws

Samoa Land Corporation – leases land with terms that vary depending on the type of investment:

- 10 years + right of renewal subject to good payment and utilization;
- 20 years + right of renewal subject to good payment and utilization;
- 30 years + right of renewal subject to good payment and utilization;

For more information, contact The Samoa Land Corporation – Apia Samoa, Telephone: (685) 24881, Fax: (685) 24914, E-mail f.iupati@samoaland.gov.ws Website: www.samoaland.gov.ws

Samoa Trust Estates Corporation – leases land, but mostly operates its own agricultural development on most of its land holding. For more information, contact the Chief Executive Officer, Samoa Trust Estate Corporation – PO 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. 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. 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 (family) 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).

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 (19) 44 dated 11th December 2019, is \$3.00. The Head of State, acting on the advice of Cabinet, may by Order prescribe the minimum wage to be paid in an industry, occupation or class of employees.

For more information contact the Assistant CEO – Industrial Relations, Occupational Safety & Health, Work Permits division of the Ministry of Commerce, Industry & Labour – PO Box 862, Telephone: (685) 20441, E-mail: mpal@mcil.gov.ws, Website: 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.

Samoa National Provident Fund

The payment of contributions to the Samoa National Provident Fund (“the Fund”) is the statute compulsory for all employees working in Samoa or employed overseas by a company or an organization registered in Samoa. A minimum contribution from an employee’s gross salary must be paid to the Fund.

The minimum contribution rate starting 1st July 2020 is 18% with the employer contributing 9% and the other 9% from the employee to the SNPF. Employees and employers must register with the Fund, at no cost. New and existing members can also sign up for Online Access so they can check their account balances online.

This payment of contributions is due on the 7th day of the subsequent month (e.g. contributions from July’s wages must be paid to the Fund by the 7th of August). The employer is responsible for ensuring payments and schedules are submitted on time, penalty surcharges will incur for late payments. 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 contact the Samoa National Provident Fund office – PO Box 2010, Telephone: (685) 21241, Fax: (685) 20888, E-mail: info@npf.ws , Website: www.npf.ws

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 contact the Chief Executive Officer, Accident Compensation Corporation – PO Box 3700, Telephone: (685) 23100, E-mail: accsamoa@samoa.ws, Website: www.acc.gov.ws.

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.

Sole Trader/Individual(s)

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 tax payers. 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 SAT\$12,000 to SAT\$15,000 as from 01 January 2018. Applicable progressive rates on small business annual income are summarized in the table below. All sole trader/individual business taxpayers are required to lodge income tax returns in the prescribed form (IR2) 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 SAT\$15,000	NIL
SAT \$15,001 – SAT \$25,000	20%
OVER SAT \$25,000	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 20% to a maximum scale of 27. 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.

Capital Gains Tax

The Capital Gains Tax is 10% on profits arising from the disposal of capital assets with 12 months and 27% for capital assets held for more than 12 months.

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)

Value-Added-Goods-Services-Tax (VAGST)

Businesses are required to register with the Inland Revenue Services of the Ministry of Customs and 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 businesses from the requirement to register for VAGST and from lodging bi-monthly VAGST returns.

VAGST is collected for the government by persons who are registered with the Ministry of Customs and Revenue. A sole trader, business, company or organization 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 includes:

- 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.

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

The amended Customs Tariff Act 1975 which regulates customs duties, excise and other taxes that are applied to all imported products. The highest rate of ad-valorem duty rate for most of the imported goods at five clusters – 0%, 5%, 8%, 10% and 20%. Excise duties are imposed only on alcohol, foodstuffs with high fat, salt and sugar, soft drinks, tobacco products and vehicles

For more information contact the Chief Executive Officer, Ministry for Customs and Revenue – PO Box 1877, Telephone: (685) 20411, E-mail: info_services@revenue.gov.ws, Website: www.revenue.gov.ws.

GOVERNMENT ASSISTANCE

The Industry Development and Investment Promotion Division (IDIPD) under the **Ministry of Commerce, Industry and Labour** administers two (2) of the Government assistant 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 schemes are:

(i) Duty Concession Scheme

This scheme is one of Government’s support program aimed at further encouraging the development of the Tourism, Manufacturing, Agriculture and Fisheries Industries as well as Aviation Transport. The program is mainly for the exemption of Customs Duty on imported approved 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, Agriculture, Fisheries and Aviation) approved as a “Qualifying Project” as per provisions of the Customs Amendment Act 2007, Customs (Development Projects) Regulations 2010 and Customs (Aviation Transport Development) Regulations 2012.

(ii) 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: Guidelines and application forms can be downloaded from MCIL website www.mcil.gov.ws or uplift directly from the Industry Development & Investment Promotion Division of MCIL.

For more information 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, Website: www.mcil.gov.ws

Duty Drawback

This scheme is administered by the **Ministry of Customs and Revenue**. For more information contact the Chief Executive Officer, Ministry for Revenue – PO Box 1877, Telephone: (685) 20411, E-mail: info_services@revenue.gov.ws, Website: www.revenue.gov.ws.

Code 113

This scheme is one of the Government’s assistance programs to further develop domestic businesses in the Fisheries Industry. The assistance provides Import Duty Reduction to 5% for specified imported products such as parts of marine engine and other operational requirements used in fishing boats, aluminum plate, motor and motor parts, fishing supplies and equipment, caulking and other materials for boat marine safety and navigational and electronic equipment for use by businesses approved under the Custom Tariff Amendment Act 2008.

For more information contact the Assistant CEO – Fisheries Division, Ministry of Agriculture & Fisheries – PO Box 1874, Telephone: (685) 20005/20369, Fax: (685) 24292/20037; E-mail: samoafisheries@maf.gov.ws, Website: www.maf.gov.ws.



SERVICES

FINANCIAL SERVICES

The Central Bank of Samoa

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).

For more information contact the Governor, Central Bank of Samoa – Private Bag, Apia, Samoa; Telephone: (685) 34100, Fax: (685) 20293; E-mail: centralbank@cbs.gov.ws, Website: www.cbs.gov.ws.

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**

For more information contact the Chief Executive Officer, ANZ Bank (Samoa) Limited, Beach Road – PO Box L1855, Telephone: (685) 69999, Fax: (685) 24595; E-mail: samoa@anz.com, Website: www.anz.com/samoa, Swift Code: ANZBWSWW.

➤ **National Bank of Samoa Limited (NBSL)**

For more information contact the Chief Executive Officer, National Bank Samoa Limited – PO Box L3047, Telephone: (685) 23077/23079, Fax: (685) 23085; E-mail: info@nbs.ws, Website: www.nbs.ws

➤ **Samoa Commercial Bank (SCB)**

For more information contact the General Manager, Samoa Commercial Bank Limited – PO Box 602, Telephone: (685) 31231/31232, Fax: (685) 30250; E-mail: info@scbl.ws, Website: www.scbl.ws, Swift Code: SCOBWSWS

➤ **Bank of South Pacific Limited (BSP)**

For more information contact the General Manager, Bank South Pacific Limited – PO Box 1860, Telephone: (685) 31231/31232, Fax: (685) 30250; E-mail: BSPSamoa@bsp.com.pg, Website: www.bsp.com.ws.

Development Bank of Samoa

The Development Bank of Samoa provides financing to promote sustainable economic and social development for Samoa. The financing is offered to MSMEs and large businesses to assist with project developments in agriculture, fishing, industry, services and inclusive development/financial inclusion. To be eligible for the DBS assistance, applicant must be a Samoan citizen or resident. All financing is provided in the local currency, SAT. Terms and conditions are subject to the DBS policies.

For more information, please contact the CEO of DBS at, PO Box 1232, Apia, SAMOA, Telephone: (685)22861/22862, Fax: (685) 23888; E-mail: dbsamoa@dbsamoa.ws, Website: www.dbsamoa.ws.

Insurance Companies

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 more information on matters relating to Insurance contact the Governor, Central Bank of Samoa – Private Bag, Apia, Samoa; Telephone: (685) 34100, Fax: (685) 20293; E-mail: cbs@lesamoa.net, Website: www.cbs.gov.ws. The following is a list of three Insurance Companies currently operating in Samoa.

➤ **National Pacific Insurance Limited**

A range of insurance products offered include House & Contents, Motors, Industrial Special Risks, Public Liability, Contractors All Risk, Marine and Travel insurance and so forth.

For more information, please contact: General Manager Joanne Rasmussen, National Pacific Insurance LTD. Website: <https://national-pacific-insurance.ws>. Telephone: (685) 20481 Email: nationalpacificinsurance@npisamoa.ws

➤ **Federal Pacific Insurance Company Limited**

The Company offers an extensive range of insurance products and services which include:

- Domestic Home, Contents and Private Motor Vehicle
- Commercial Motor Vehicle
- Material Damage to cover your business assets
- Business Interruption to cover loss of profit or increase in the cost of working
- Public Liability, Employers Liability, Directors Liability, Cyber Liability
- Contractors All Risks for when you are building or renovating
- Personal Accident Insurance covering accidental death and disability
- Marine Cargo for overseas shipments to and from Samoa
- Professional Indemnity
- Performance Bonds

For further information, please contact the General Manager, Federal Pacific Insurance Limited, Phone (685) 24045, Email: sleota@fpinsurance.ws

➤ **Apia Insurance Company Limited**

For more information contact the Managing Director, Apia Insurance Company Limited – Telephone: (685) 25500/27698; E-mail: insure@samoa.ws / aic@ipasifika.net, Website: www.apiainsurancecompany.com.

AIR & SEA SERVICES

Air Access

The following airlines operate regular flights to and from Samoa.

➤ **Samoa Airways**

For more information contact the General Manager, Samoa Airways – Telephone: (685) 22172/22173, Website: www.samoaairways.com.

➤ **Fiji Airways**

For more information, contact the General Manager, Fiji Airways Agent (Samoa), Telephone: (685) 22983, Fax: (685) 22693, E-mail: samoasales.marketing@fijiairways.com

➤ **Air New Zealand Services**

For more information contact the General Manager, Air New Zealand Company Limited – Telephone: (685) 20825, Fax: (685) 22478, E-mail: laura.barker@anz.co.nz website: www.pacificislands.airnewzealand.com.

➤ **Talofa Airways**

For further information, please contact the Chief Executive Officer, Talofa Airways – Telephone: (685) 30005/30006/7530005, Email: enquiries@talofairways.com, website: 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.

➤ **Shipping and Stevedoring Operators in Samoa**

Name	Telephone	Email
Pacific Forum Line	(685) 20345	mikel@pflsamoa.com
Samoa Shipping Services	(685) 20790/ 20796	lauvaai@sssltd.ws
Betham Brothers	(685) 23461	bethbros@samoa.ws
Transam	(685) 29694	transam@samoa.ws
Swire Shipping	(685) 8479473	Samoa.cs@swirecnco.com

➤ **Shipping Services From NZ and Australia**

From	Vessel Name
Australia	Forum Samoa Captaine Tasman Forum Pacific
New Zealand	Forum Fiji Forum Rarotonga Southern Cross Sofrana Southern Lily

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

MEDICAL SERVICES

The Ministry of Health 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; through programs

funded by the Samoan Government Overseas Medical Treatment Scheme to New Zealand and India, and the New Zealand Government Medical Treatment Scheme 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 (MOH 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
- 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 Bag, Apia, Samoa, Telephone: (685) 68102, Fax: (685) 21440, Email: enquiries@health.gov.ws

EDUCATION

Ministry of Education, Sports & Culture

The MESCS'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 as well as providing professional development support for ECE teachers in delivering curriculum. Additional resources for ECE Centers such as roll calls, curriculum statements and teacher manuals are also provided by government through the Ministry of Education, Sports and Culture.

Attendance of a four-year-old is now compulsory under the Education Amendment Act 2019, where all 4 years old student in Samoa should enrol in an ECE Center.

Education in Samoa is compulsory from ages 4-16 years old. The Government of Samoa provides a One Government Grant (OGG) which services all schools in Samoa, including Early Childhood Education Centers, Primary, Secondary and Special Schools, in order to support the improvement of teaching and learning across all domain areas of the Minimum Service Standards. This grant also provides opportunities for all school-aged children (ECE, Primary, Secondary and Special Schools) in the country with the chance to gain access to basic education by removing cost-barriers to enrolment and on-going attendance for families who previously may not have been able to afford it.

Primary and secondary educations are provided through three Controlling Authorities namely the Government in partnership with village-based school committees, Mission and Private Authorities.

For more information, please contact: The Chief Executive Officer, Ministry of Education, Sports & Culture Telephone: (685) 64600, Website: www.mesc.gov.ws

Samoa Qualifications Authority

SQA is a Government Authority that provides policy advice on the area of Post School Education and Training (PSET). Further, this Office aspires 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 contact the Chief Executive Officer, Samoa Qualifications Authority – Telephone: (685) 20976, Fax: (685) 26314, website: www.sqa.ws.

Tertiary Institutions

➤ National University of Samoa

For more information contact the Registrar, National University of Samoa – P.O. Box 1622, Telephone: (685) 20072, E-mail: registrar@nus.edu.ws, website: www.nus.edu.ws

➤ **The University of the South Pacific – Samoa**

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. Website: www.usp.ac/alafua

➤ **Australian Pacific Training Coalition (APTC)**

For more information contact the Australian Pacific Training Coalition (APTC) – PO Box 2474, Telephone: (685) 26844, Fax: (685) 26871, Email: enquiries@aptc.edu.au, website: www.aptc.edu.au.

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INFRASTRUCTURE

Electricity

Procedures to obtain electricity connection to premises

- The investor must hire a qualified electrician with a valid Samoan electrician's license to do electrical installation works. Installation includes wiring, trouble shooting, testing and commissioning of electrical works. Licenses are classified into three categories as specified below:
 - Category A: Unrestricted work
 - Category B: All single phase installations and 3 phase ones up to 60A/phase
 - Category C: Single phase installations up to 30A
- The licensed electricians are well aware of the EPC electrical wiring policies and regulations, including application for a permit to do wiring work. EPC uses the Australia/New Zealand Wiring Standards AS/NZ 3000 as its Code of Practice
- The connection fee depends on the equipment, materials and services provided by 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 they have been inspected and certified by the EPC's Electrical Inspectors

For more information please contact the General Manager of Electric Power Corporation, P.O. Box 2011, Telephone: 65500 , Email: leiat@epc.ws / epc.info@epc.ws, Website: www.epc.ws, Facebook: www.facebook.com

Keyword: Samoa Electric Power Corporation

Land Transport

In addition, 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.

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.

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For more information contact the Chief Executive Officer, Ministry of Works, Transport and Infrastructure, Private Bag, Apia, Samoa, Telephone: (685) 21611, Fax: (685) 21990, Email: enquiries@mwti.gov.ws, Website: www.mwti.gov.ws.

Telecommunication

This 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 (Vodafone Samoa); two (2) GSM mobile providers (Digicel and Vodafone Samoa); eight (8) Internet Service Providers (LeSamoa.Net, Digicel, Vodafone Samoa, Bear Systems International, NetVo Samoa Ltd, Computer Services Limited, Samoa Digital Ltd Company, and South Pacific Broadband Co. Ltd). The Government's Samoa National Broad Band Highway (SNBH) Network facilitates all Government online services. This network connects all Government agencies around the country including schools, hospitals, police posts and other Government agencies' remote offices via a Metro Fibre ring in the Central Business District (CBD) and LTE transmission links to rural locations.

Samoa is now connected to three submarine cables – the Tui-Samoa, Samoa American Samoa (SAS), and Manatua. These submarine cables have strengthened Samoa's connection to the Pacific and globally, making it more viable for business investments in Samoa, help drive social and economic development and provide faster and more affordable internet for all. MCIT continues to work on enhancing internet connectivity and information infrastructure with its stakeholder partners. It has also worked with its sector partners in improving Television coverage with the transition from Analog to Digital through the support of the Samoa Digital Communications Limited in providing 11 Digital Channels from leading Television Stations.

The Office of the Regulator (OOTR) is an independent authority established under the Telecommunication Act 2005. Its main function is to regulate the Information and Telecommunications 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, Email: mcit@mcit.gov.ws, Website: www.mcit.gov.ws*

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

➤ **Vodafone Samoa**

Vodafone Samoa provides; International Subscriber Dial (ISD) facilities for long distance telephone; Telex; Facsimile; and Mobile Phone services.

For more information contact the Customer Services, Chief Post Office, Apia, E-mail: customercare@vodafone.com.ws website: www.vodafone.com.ws

➤ **Digicel Samoa**

Digicel Samoa services range from mobile phones and internet access to Digicel Mobile Money.

For more information contact the Chief Executive Officer, Digicel Samoa Limited, Telephone: (685) 84 28003, Fax: (685) 28005, Email: customercaresamoa@digicelgroup.com, Website: www.digicelsamoa.com.

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.

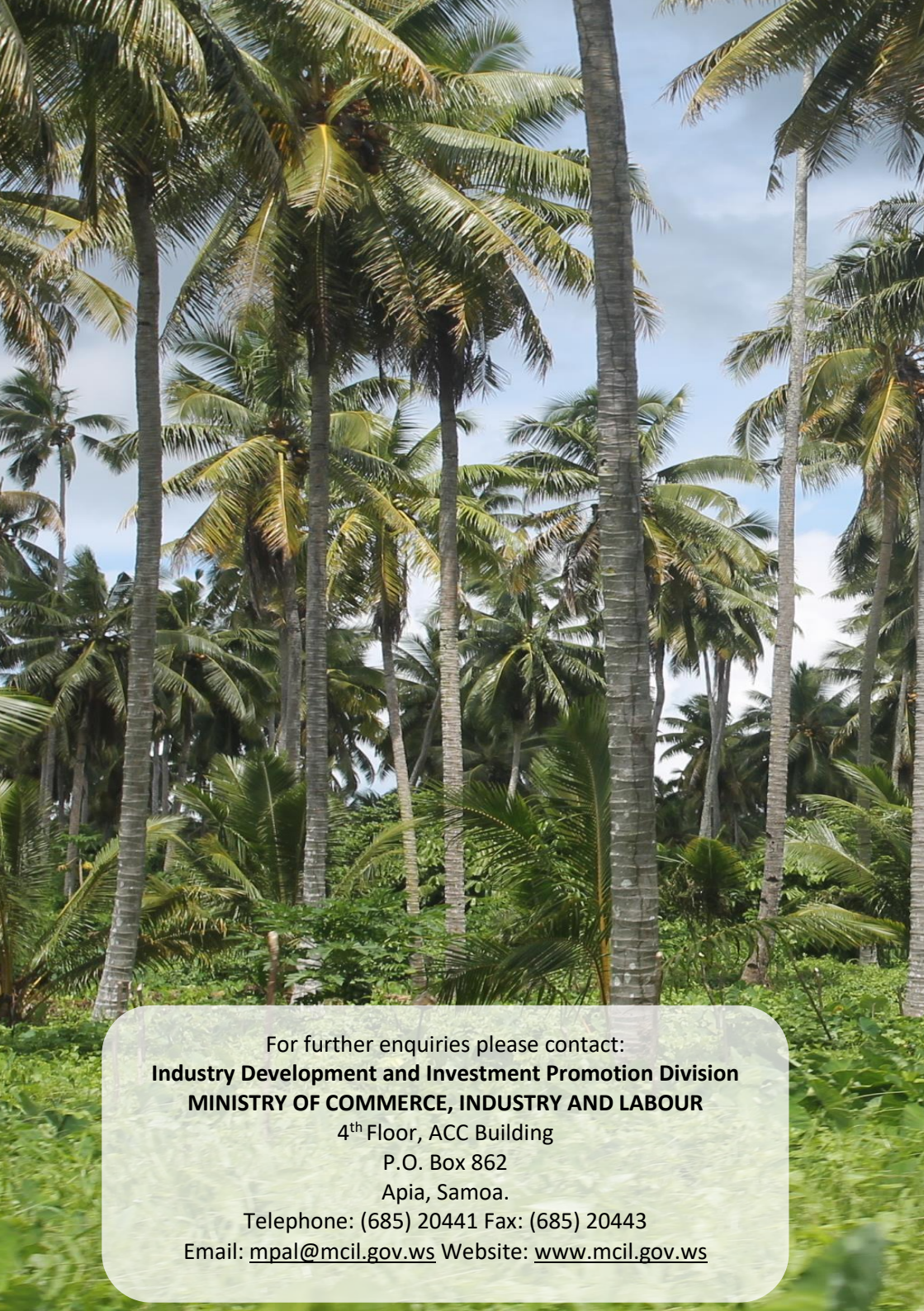
DETAILS OF REQUEST/APPLICATION FOR SERVICE	TIMEFRAMES
New Connection Surveys	5 working days from application to completion of survey
Installation of new connection/	Within 10 working from date of

Registration	payment of connection fee
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)	10 working days from date service order was created
Meter Reading	Daily but 3 working days for Locked Gate cards to be returned
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)	1-3 working days
Burst Pipes	1 working day (9am-12pm)
Meter Leaking or Dirty Water	3 working days
Dirty Water	1 working day
No Water supply (Drought or burst main)	3 working days (depending on location and weather)

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 Survey. Investigating of the land where a new connection is to be installed.	Commercial, Urban, Rural and Savaii operations.	5 working days from application to completion of survey.
Installation of New Connection	Once survey is ok for connection. Customer will be required to pay connection fee of \$200. Extra fee if connection requires a road crossing (tar sealed)	Commercial, Urban, Rural & Savaii operations.	Within 10 working days from date of payment of connection fee.
Reallocation of	Fill in request or	Commercial,	Within 1

Connection	complaint form at the Customer Service Unit	Urban, Rural and Savaii operations	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.	Commercial & Savaii operations.	Daily
Bill distribution	Emails or Location delivery	Commercial & Savaii operations	Monthly

For more information contact the Managing Director, Samoa Water Authority, PO 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, website: www.swa.gov.ws



For further enquiries please contact:
Industry Development and Investment Promotion Division
MINISTRY OF COMMERCE, INDUSTRY AND LABOUR

4th Floor, ACC Building

P.O. Box 862

Apia, Samoa.

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Email: mpal@mcil.gov.ws Website: www.mcil.gov.ws



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