



SAMOA

Introduction:	<p>Samoa's legal system has its foundations in English statutory law. The court system comprises the Magistrates Court, the High Court, and the Court of Appeal.</p> <p>Samoa International Companies are exempt from Samoa taxes, stamp duty, capital gains tax and withholding tax. There is no exchange control. The company's office is subjected to strict confidentiality provisions.</p>
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Statutory Requirements for an International Business Company (IBC)

1. Shareholders:	<p>Minimum one. Individual or Corporation. No residency requirement. No filing requirement. Original Register of Members must be kept at registered office.</p>
2. Directors:	<p>Minimum one. Individual or Corporation. No residency requirement. No filing requirement. Original Register of Directors must be kept at registered office.</p>
3. Company Secretary:	<p>Minimum one. Individual or Corporation. No residency requirement. No filing requirement.</p>
4. Registered Office:	<p>Must be maintained in Samoa. Register of Directors & Members must be kept.</p>
5. Auditors:	<p>Optional. No filing requirement for Annual Returns and accounts.</p>
6. Share Certificates:	<p>Registered and Bearer shares permitted. Bearer shares must be custodised by a authorized / recognised custodian.</p>
7. Share Capital:	<p>No minimum capital requirement. Can be denominated in any major currency.</p>
8. Re-domiciliation:	<p>Permitted</p>
9. Time to Incorporate:	<p>Where the name is available, a company can be incorporated within 3-4 working days. Shelf companies are available.</p>
10. Other Info:	<p>Chinese character names are allowed and will appear on the Cert of Incorporation. Chinese character Memorandum and Articles of Association may be filed.</p>

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