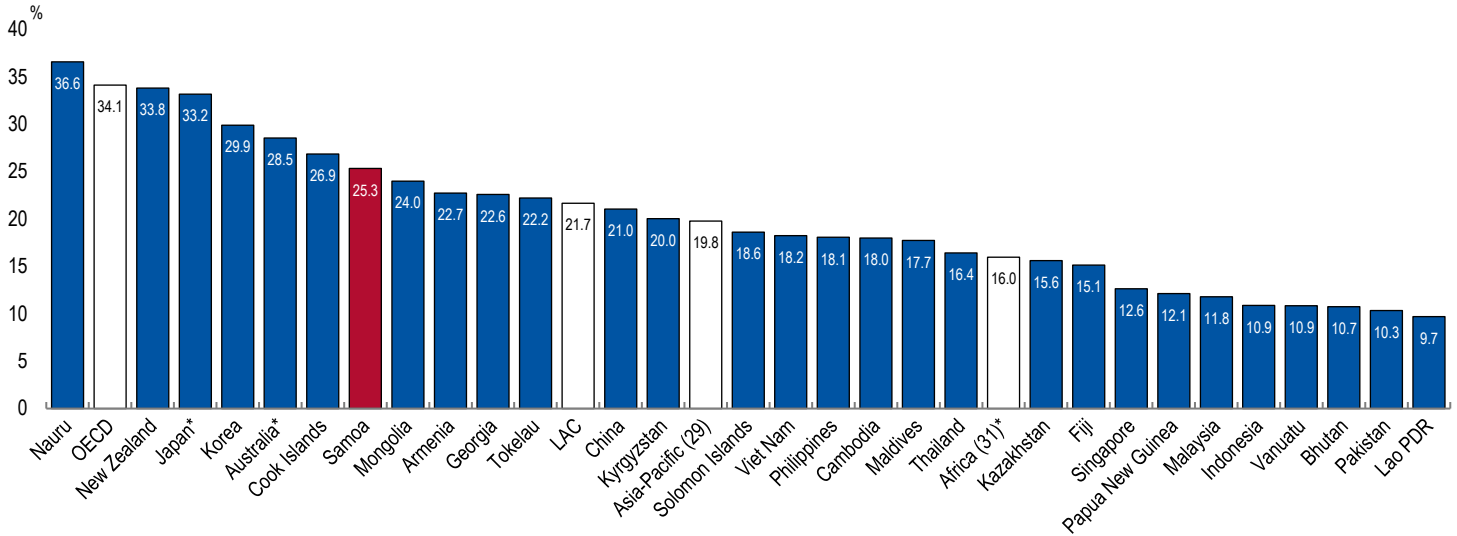


Revenue Statistics in Asia and the Pacific 2023 — Samoa

Tax-to-GDP ratio

Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2021

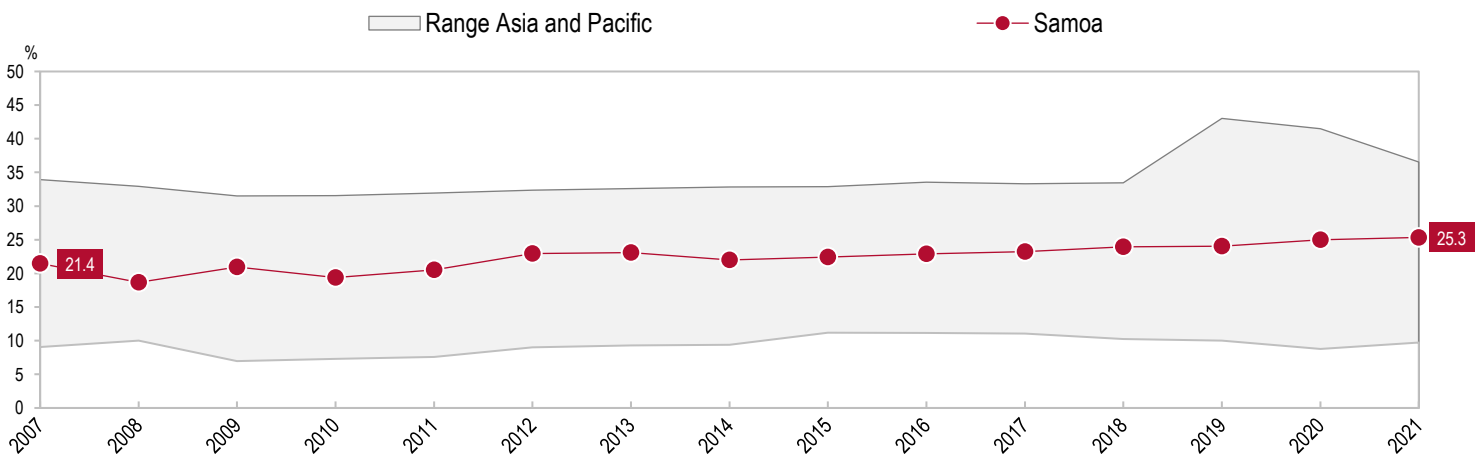
Samoa's tax-to-GDP ratio was 25.3% in 2021, above the Asia and Pacific (29) average of 19.8% by 5.6 percentage points. It was below the OECD average (34.1%) by 8.8 percentage points.



* Data for 2020 are shown for Australia, Japan and Africa (31) average as 2021 data are not available. Note by the ADB: The ADB recognises "Kyrgyzstan" as the "Kyrgyz Republic". LAC refers to the average for Latin America and the Caribbean.

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Samoa increased by 0.3 percentage points from 25.0% in 2020 to 25.3% in 2021. From 2007 to 2021, the tax-to-GDP ratio in Samoa increased by 3.9 percentage points from 21.4% to 25.3%. The highest tax-to-GDP ratio in this period was 25.3% in 2021, and the lowest 18.7% in 2008.



In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. <http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf>

Regional averages (OECD, LAC, Africa (31)) refer to the 2023 edition of Revenue Statistics in Latin America and the Caribbean, and to the 2022 editions of Revenue Statistics (OECD), and Revenue Statistics in Africa. oe.cd/global-rev-stats-database

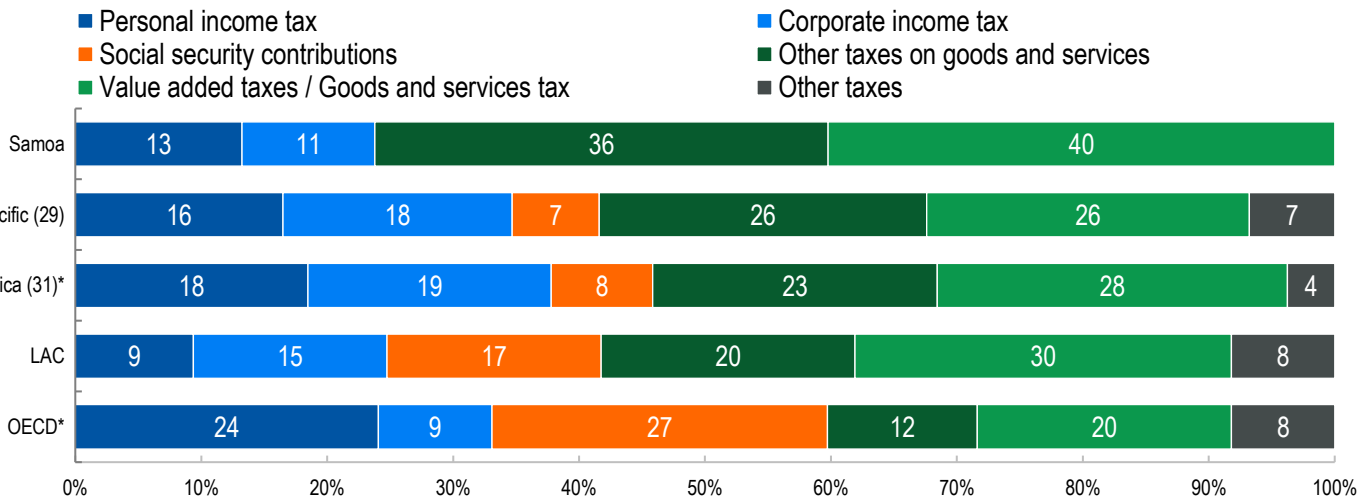


With financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland and the United Kingdom

Tax structures

Tax structure compared to the regional averages

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Samoa in 2021 was derived from value added taxes / goods and services tax (40.2%). The second-highest share of tax revenues in 2021 was derived from other taxes on goods and services (36.0%).



Other taxes may include income taxes unallocable to PIT or CIT.

* Data for 2020 are used for the Africa (31) average and OECD average as 2021 data are not available.

Summary of the tax structure in Samoa

	Tax revenues in local currency Samoan Tala, Millions			Tax structure in Samoa % of GDP		
	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains	129	131	+ 2	5.9	6.0	+ 0.1
<i>of which</i>						
Personal income, profits and gains	69	73	+ 4	3.2	3.4	+ 0.2
Corporate income and gains	60	58	- 2	2.8	2.7	- 0.1
Social security contributions	0	0	0	0	0	0.0
Taxes on goods and services	414	419	+ 6	19.1	19.3	+ 0.2
<i>of which</i>						
Value added taxes / Goods and services tax	218	221	+ 4	10.0	10.2	+ 0.2
Taxes on specific goods and services	196	198	+ 2	9.0	9.1	+ 0.1
<i>of which</i>						
Excises	127	125	- 3	5.9	5.7	- 0.2
Customs and import duties	60	67	+ 7	2.8	3.1	+ 0.3
Other taxes	0	- 0	0	0	0	0.0
TOTAL	543	550	+ 7	25.0	25.3	+ 0.3

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

In this country note, "other taxes" is calculated as total tax minus taxes on income, profits and capital gains, social security contributions and taxes on goods and services. It includes taxes on payroll and workforce, taxes on property and other taxes (as defined in the OECD Interpretative Guide).

For further information, please see: oe.cd/revenue-statistics-in-asia-and-pacific



With financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland and the United Kingdom