

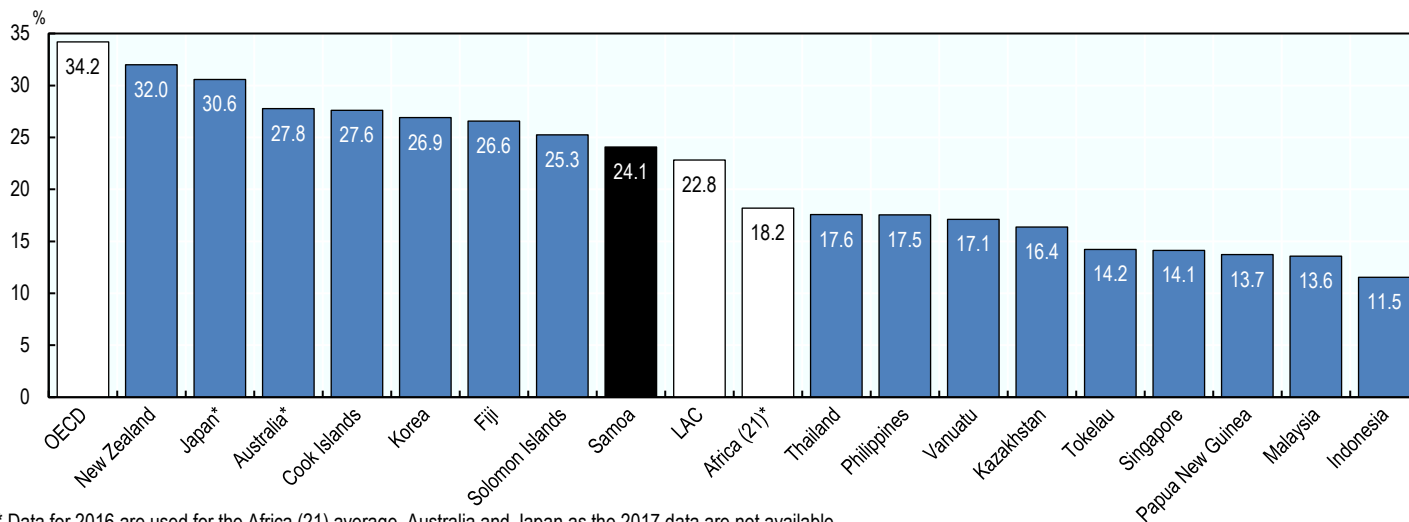


Revenue Statistics in Asian and Pacific Economies 2019 — Samoa

Tax-to-GDP ratio

Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2017

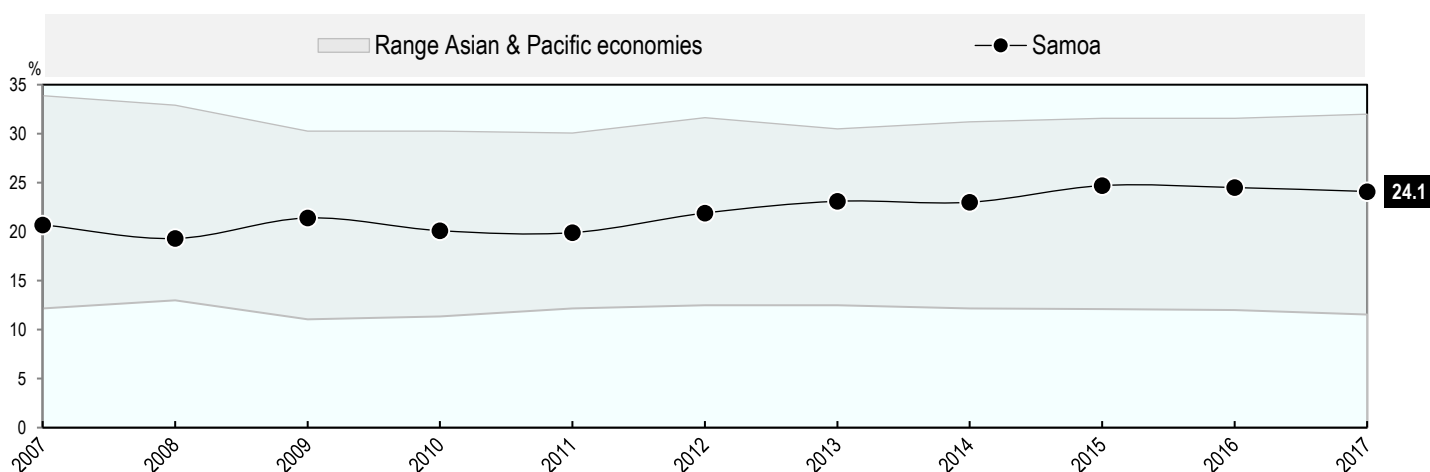
Samoa's tax-to-GDP ratio was 24.1% in 2017, below the OECD average (34.2%) by 10.1 percentage points, and above the LAC and Africa (21)* averages (22.8% and 18.2%, respectively).



* Data for 2016 are used for the Africa (21) average, Australia and Japan as the 2017 data are not available.

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Samoa decreased by 0.4 percentage points from 24.5% in 2016 to 24.1% in 2017. From 2007 to 2017, the tax-to-GDP ratio in Samoa increased by 3.4 percentage points from 20.7% to 24.1%. The highest tax-to-GDP ratio in this period was 24.7% in 2015, and the lowest 19.3% 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>

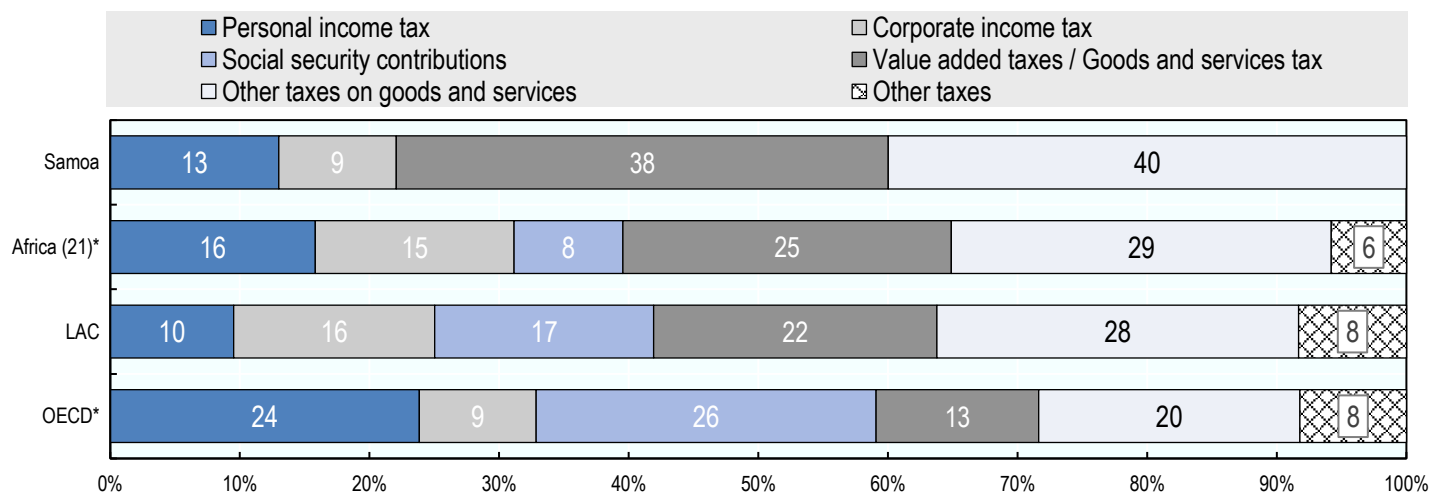
Regional averages (OECD, LAC, AFRICA (21)) refer to the 2019 edition for Revenue Statistics in Latin America and the Caribbean, and to the 2018 editions of Revenue Statistics and Revenue Statistics in Africa. oe.cd/global-rev-stats-database



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 2017 was derived from other taxes on goods and services (40.0%). The second-highest share of tax revenues in 2017 was derived from value added taxes / goods and services tax (38.0%).



* Data for 2016 are used for the Africa (21) and OECD average as the 2017 data are not available. All figures within the chart are rounded.

Summary of the tax structure in Samoa

	Tax Revenues in national currency			Tax structure in Samoa		
	Samoan Tala, Millions			% in GDP		
	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains	115 500	117 037	- 1 537	5.3	5.6	- 0.3
<i>of which</i>	-	-	-	-	-	-
Personal income, profits and gains	68 000	68 718	- 718	3.1	3.3	- 0.2
Corporate income and gains	47 500	48 319	- 819	2.2	2.3	- 0.1
Social security contributions	-	-	-	0.0	0.0	0.0
Taxes on goods and services	407 700	397 074	+ 10 626	18.8	19.0	- 0.2
<i>of which</i>	-	-	-	-	-	-
Value added taxes / Goods and services tax	209 100	198 064	+ 11 036	9.6	9.5	+ 0.2
Taxes on specific goods and services	198 600	199 009	- 409	9.1	9.5	- 0.4
<i>of which</i>	-	-	-	-	-	-
Excises	127 300	133 812	- 6 512	5.9	6.4	- 0.5
Customs and import duties	58 800	54 907	+ 3 893	2.7	2.6	+ 0.1
Other taxes	-	- 1	+ 1	0.0	0.0	0.0
TOTAL	523 200	514 110	+ 9 090	24.1	24.5	- 0.5

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