Samoa

A. Progress in the implementation of the minimum standard

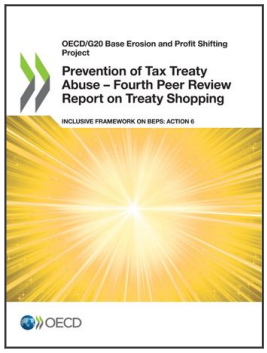
Samoa has one tax agreement in force, the agreement with New Zealand, as reported in its response to the Peer Review questionnaire. This agreement complies with the minimum standard.

B. Conclusion

No jurisdiction has raised any concerns about their agreements with Samoa.

Summary of the jurisdiction response – Samoa

	1.Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	New Zealand	Yes other		PPT



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