

Samoa Welcomes Removal from the European Union Tax Blacklist

APIA, SAMOA – 18 February 2026

The Government of Samoa is pleased to announce that the Council of the European Union, at its meeting in Brussels on 17 February 2026, has officially removed Samoa from the list of non-cooperative tax jurisdictions, commonly known as the European Union (EU) tax blacklist.

This important milestone reflects Samoa’s consistent and principled commitment to strengthening its legislative framework, enhancing transparency, and aligning its systems with internationally accepted standards. Since its initial listing in 2017, Samoa has undertaken a comprehensive review and modernisation of its tax and regulatory regime to ensure long-term certainty, sustainability, and credibility for the jurisdiction.

A significant step in this process was the enactment of the Miscellaneous (Removal of Tax Exemption for International Companies) Amendment Act 2026 in January 2026. This reform modernises Samoa’s international tax framework, provides greater legislative clarity, and reinforces Samoa’s position as a responsible and cooperative member of the international financial community and a forward-looking international financial services jurisdiction.

These reforms have been designed to strengthen Samoa’s international business environment while ensuring full alignment with globally agreed standards. Samoa remains committed to providing a stable, secure, and commercially practical jurisdiction for legitimate international clients, grounded in transparency, responsible regulation, and good governance.

The reform process was carried out through close consultation with domestic stakeholders and sustained engagement with EU counterparts. Samoa has approached this process in good faith, with the clear objective of ensuring that its financial services sector continues to operate responsibly and transparently in line with global expectations, while supporting sustainable economic growth.

This development reinforces confidence in Samoa as a stable and cooperative jurisdiction and opens the door to strengthened engagement with the European Union and the wider international community. Samoa will continue to uphold high standards of governance and international cooperation while fostering an environment that promotes responsible international business and long-term economic resilience.

The EU’s latest update confirms the removal of Fiji, Samoa, and Trinidad and Tobago from the blacklist as part of a broader effort to strengthen tax good governance worldwide.

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