Samoa’s secrecy score is 74.63. The secrecy score is calculated as an arithmetic average of the 20 Key Financial Secrecy Indicators (KFSI), listed on the right. Each indicator is explained in more detail in the links accessible by clicking on the name of the KFSI.

A grey tick in the chart above indicates full compliance with the relevant indicator, meaning least secrecy; red indicates non-compliance (most secrecy); colours in between partial compliance.

This report draws on data sources that include regulatory reports, legislation, regulation and news available as of 30 September 2019 (or later in some cases).


To find out more about the Financial Secrecy Index, please visit [http://www.financialsecrecyindex.com](http://www.financialsecrecyindex.com).

Notes and Sources

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If you have any feedback or comments on this report, please contact us at info@taxjustice.net

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**KEY FINANCIAL SECRECY INDICATORS**

1. Banking Secrecy
2. Trust and Foundations Register
3. Recorded Company Ownership
4. Other Wealth Ownership
5. Limited Partnership Transparency
6. Public Company Ownership
7. Public Company Accounts
8. Country-by-Country Reporting
9. Corporate Tax Disclosure
10. Legal Entity Identifier
11. Tax Administration Capacity
12. Consistent Personal Income Tax
13. Avoids Promoting Tax Evasion
14. Tax Court Secrecy
15. Harmful Structures
16. Public Statistics
17. Anti-Money Laundering
18. Automatic Information Exchange
19. Bilateral Treaties
20. International Legal Cooperation

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**RANK: 86 OF 133**

**How Secretive?**

- Moderately secretive (0 to <25)
- 25 to <50
- 50 to <75
- Exceptionally secretive (75 to 100)

**How Big?**

- <0.01%
- 0.01% to <1%
- 1% to <5%
- 5% to <10%
- 10% to <15%
- 15% to <25%
- 25% to <50%
- 50% to <75%
- 75% to 100%

Samoa accounts for 0.002 per cent of the global market for offshore financial services. This makes it a tiny player compared to other secrecy jurisdictions.

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