



SAMOA

## FILM PRODUCTION (TAX INCENTIVES) ACT 2017

### Arrangement of Provisions

#### **PART 1 PRELIMINARY**

1. Short title and commencement
2. Interpretation
3. Act binds the Government

#### **PART 2 REBATE, TAX AND DUTY INCENTIVES**

4. Cash rebate

5. Income tax exemption
6. Exemption on fees for work and immigration permits
7. Customs duty exemption
8. Restriction on the sale or gift of imported goods
9. Reports and accounts

#### **PART 3 MISCELLANEOUS**

10. Regulations
11. Consequential amendment

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## **FILM PRODUCTION (TAX INCENTIVES) ACT 2017 2017, No. 27**

**AN ACT to authorise cash rebate and tax incentives to be granted to overseas company in relation to the production and filming of any television series, movies or films in Samoa, and for related purposes.**

*[Assent and commencement date: 21 December 2017]*

**BE IT ENACTED** by the Legislative Assembly of Samoa in Parliament assembled as follows:

**PART 1  
PRELIMINARY**

**1. Short title and commencement - (1)** This Act may be cited as the Film Production (Tax Incentives) Act 2017.

(2) This Act commences on the date of assent.

**2. Interpretation** - In this Act, unless the contrary intention appears:

“Chief Executive Officer” means the Chief Executive Officer of the Ministry responsible for revenue and custom services;

“income tax” has the meaning in the Income Tax Act 2012;

“local company” means the subsidiary company of the overseas company incorporated in Samoa under the Companies Act 2001 and as specified under regulations;

“Minister” means the Minister responsible for revenue and custom services;

“overseas company” means the company (incorporated under the law of another country) which is responsible for the production in Samoa and as further specified under regulations;

“production” means the production in Samoa of any television series, movies or films;

“qualifying Samoan production expenditure” or “QSPE” means the local company or overseas company’s production expenditure on the production that is incurred for, or is reasonably attributable to:

- (a) land in Samoa used as the location for the production;
- (b) goods or services that are made and located in Samoa used for the production; and
- (c) prescribed foreign or non-Samoan goods or services that are incurred during the production period whilst in Samoa.

“resident person” has the meaning in the Income Tax Act 2012.

**3. Act binds the Government** – This Act binds the Government.

**PART 2**  
**REBATE, TAX AND DUTY INCENTIVES**

**4. Cash rebate** – (1) The Minister, with approval of Cabinet may authorise the payment to the local company or the overseas company a prescribed amount of the cash rebate of the QSPE.

(2) The process of paying cash rebate is to be prescribed by regulations.

**5. Income tax exemption** – (1) The following persons are exempt from liability for income tax under the laws of Samoa on any income earned in Samoa:

- (a) a foreign employee of the overseas company;
- (b) a person contracted from outside Samoa to the overseas company, including any show host, contestant or executive; and
- (c) any other prescribed persons for the purpose of this Act.

(2) Subsection (1) does not apply to a resident person employed or contracted by the local company or the overseas company.

**6. Exemption on fees for work and immigration permits** – (1) The Minister responsible for labour and employment relations may exempt fees payable by the overseas company, or local company under section 83(2)(za) of the Labour and Employment Relations Act 2013 for the application or issue of work permits.

(2) The Minister responsible for immigration may exempt fees payable by the overseas company or local company under the Immigration Act 2020 in regard to the application of issuing of temporary resident visas.

(3) The overseas company must in writing and as soon as possible:

- (a) notify the Minister responsible for labour and employment relations of the following details of its overseas employees and persons engaged from overseas by it -
  - (i) full name;
  - (ii) nationality;

- (iii) passport details;
    - (iv) other prescribed information.
  - (b) notify the Ministry responsible for immigration of the following details of its overseas employees and persons engaged from overseas by it -
    - (i) full name;
    - (ii) nationality;
    - (iii) passport details;
    - (iv) other prescribed information.
- (4) This section applies without limiting the Labour and Employment Relations Act 2013 or the Immigration Act 2020.

**7. Customs duty exemption** – The overseas company and the local company are exempted from customs duty under the Customs Act 2014 for imported goods as prescribed.

**8. Restriction on the sale or gift of imported goods** – Any imported goods of the overseas company or the local company must not be sold or given away free, except with prior written approval of the Chief Executive Officer if:

- (a) the goods are given away for a charitable purpose;  
or
- (b) customs duty, as determined by the Chief Executive Officer, is paid on the value of the goods.

**9. Reports and accounts** – (1) The local company must, at the end of every two (2) weeks after the commencement of the production, submit to the Chief Executive Officer an expenditure report (the “report”).

- (2) The Chief Executive Officer must:
  - (a) audit the report; and
  - (b) prepare an audit report based on the report to show whether or not this Act has been complied with.
- (3) The local company must:
  - (a) answer all questions asked by the Chief Executive Officer relevant to the report and accounts; and
  - (b) produce any other further document or information, if requested by the Chief Executive Officer.

**PART 3  
MISCELLANEOUS**

**10. Regulations** – The Head of State may, acting on the advice of Cabinet, make regulations to give effect to or for the purpose of this Act, and in particular may make the following regulations:

- (a) to provide for any specific terms and conditions as agreed between the Government and the overseas company;
- (b) to regulate each production, including the operation of local company or overseas company for that production;
- (c) to provide for matters that are required to be prescribed under this Act.

**11. Consequential amendment** – In subclause (1) of Part A of Schedule 2 of the Income Tax Act 2012, at the end of paragraph (ze) substitute the full stop with a semi colon, and after that paragraph insert:

- “(zf) a person exempted under section 5 of the Film Production (Tax Incentives) Act 2017.”.

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**REVISION NOTES 2018 – 2025**

This is the official version of this Act as at 31 December 2025.

This Act has been revised by the Legislative Drafting Division from 2018-2025 respectively under the authority of the Attorney General given under the *Revision and Publication of Laws Act 2008*.

The following general revisions have been made:

- (a) Amendments were made to section 6(1), (2) and (4) regarding cross referencing within those provisions following the enactment of the Fees and Charges (Miscellaneous Amendments) Act 2017, No 13 and the Immigration Act 2020;
- (b) Amendment was made to section 6(1) to correct the cross reference to the Labour and Employment Relations Act 2013 by substituting “83(v)” with “83(2)(za)” (*Consolidation of Laws 2024*).

**6**                    *Film Production (Tax Incentives) Act 2017*

This Act has not been amended since its enactment.

Mauga Precious Chang  
**Attorney General of Samoa**

*This Act is administered by  
the Ministry for Customs and Revenue.*