

SAMOA

Arrangement of Provisions

- | | | | |
|----|------------------------------|----|------------------------------------|
| 1. | Short title and commencement | 3. | Customs relief after 29th May 1998 |
| 2. | Application | 4. | Limitations on Approvals |

1998, No. 10**AN ACT to amend the Enterprise Incentives and Export
Promotion Act 1992/1993.** *(19 June 1998)*

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

1. Short title and commencement-(1) This Act shall be cited as the Enterprise Incentives and Export Promotion Amend-ment Act 1998 and shall be read together with and form part of the Enterprise Incentives and Export Promotion Act 1992/1993 (the principal Act).

(2) This Act shall take effect from the 29th day of May 1998 and shall accordingly have retrospective effect.

2. Application - This Act shall apply to all approval orders whether given before or after the commencement of this Act.

3. Customs relief after 29th May 1998 - The principal Act is amended by adding section 31A as follows:

“31A Customs relief after 29th May 1998-(1) Notwithstanding the terms of any domestic enterprise approval order, an enterpriser shall pay customs duty, either -

- (a) At the full rate of customs duty applicable after the 29th May 1998; or
- (b) At the rate of 50% of the rate of customs duty applicable immediately prior to the 29th May 1998.

Provided that where a domestic enterprise approval order, given before 29th May 1998, has approved a tariff for raw materials at an actual rate of duty less than that fixed by paragraph (a) or (b), that lesser rate, calculated by reference to the duty rate payable immediately prior to 29th May 1998, shall apply for the period of the approval order.

(2) The terms of all domestic enterprise approval orders shall be deemed to be amended so as to be consistent with subsection (1)”.

4. Limitations on Approvals - The principal Act is amended by inserting section 31B as follows:

“31B. Limitations on approvals-(1) Where a domestic enterprise approval order has been given prior to the 29th May 1998 and that order has included relief from customs duty in relation to capital items, including plant and equipment, that relief from customs duty shall expire on the 1st June 1999.

(2) Any domestic enterprise order granted after the 29th May 1998 shall -

- (a) Not give relief from customs duty in respect of raw materials, vehicles or boats; and

- (b) Shall require the payment of a rate of customs duty of not less than 10% in relation to capital items, including plant and equipment.

Provided that where Cabinet is satisfied that a particular vehicle or boat is of the nature of a capital item then relief from custom duty may be given consistent with paragraph (b)''.
