

SAMOA

Arrangement of Provisions

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| 1. | Short title and commencement | 3. | Amendment to section 123 |
| 2. | Amendment to section 58(2) | 4. | Insertion of section 262A |
| | | 5. | Insertion of section 283 |

1998, No. 8**AN ACT to amend the Customs Act 1977.***(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 may be cited as the Customs Amendment Act 1998 and shall be read together with and form part of the Customs Act 1977 (the principal Act).

(2) Except as otherwise provided, this Act shall come into force on the date that it is assented to by the Head of State.

2. Amendment to section 58(2) - Section 58(2) of the principal Act is amended by deleting the words “3 months” and replacing them with the words “1 month”.

3. Amendment to section 123-(1) Section 123 of the principal Act is deleted and replaced with the following:

“123 Value for duty - The means by which the value of goods is to be determined for the purpose of the Customs Tariff shall be prescribed by Regulations.”

(2) This amendment shall take effect on the 1st January 1999.

4. Insertion of section 262A - Section 262A is inserted into the principal Act as follows:

“262A. Additional Powers to recovery duty-(1) This section shall bind the government.

(2) Where any person has made default in the payment of duty, the Comptroller may from time to time by notice in writing require any person to deduct from any amount payable or to become payable to the person in default, such sum as may be specified in the notice, and to pay every sum so deducted to the Comptroller to the credit of the person in default within such time as may be specified in the notice.

(3) Where any notice under this section relates to any wages or salary, the sums required to be deducted therefrom shall be computed so as not to exceed a deduction each week greater than 5 percent of the duty owed by the person in default at the date of the notice, or an amount equal to twenty (20) percent of the wages or salary, whichever is the less.

(4) A copy of every notice given under this section and the revocation of any such notice shall be given to the person in default by the Comptroller.

(5) Whenever pursuant to a notice under this section any deduction is made from any amount payable to the person in default, he shall be entitled to receive from the debtor a statement in writing of the fact of the deduction and of the purpose for which it was made.

(6) The sum deducted from any amount pursuant to a notice under this section shall be deemed to be held in trust for the Government and, without prejudice to any other remedies against the debtor or any other person, shall be recoverable in the same manner in all respects as if it were a debt payable by the debtor.

(7) Every person commits an offence and shall be liable on conviction to a fine not exceeding \$2,000 who -

- (a) Fails to make any deduction required by a notice under this section to be made from any amount payable by him to a person in default;
- (b) Fails after making any such deduction to pay the sum deducted to the Comptroller within the time specified in that behalf in the notice.

(8) Where any person has made default in the payment of duty, or in respect of any judgment therefor (including any costs, fees or expenses included in the judgment or otherwise payable to the Comptroller in respect thereof) the amount shall be a charge on all the real and personal property of that person, except so far as that may be precluded by Article 102 of the Constitution.

(9) Every charge created by this section shall operate in the same manner as if it were a charge under section 64 of the Income Tax Act and the procedures provided for in that section shall be deemed to apply as if fully provided for hereunder (with necessary modifications).

(10) The rights referred to in subsection (9) shall be exercisable by the Comptroller in like manner to those of the Commissioner for Inland Revenue.

5. Insertion of section 283 - Section 283 is inserted into the principal Act as follows:

“283 Limitation of Actions - No statute of limitation shall bar or affect any action or remedy for the recovery of duty under this Act.”
