

## SAMOA

### Arrangement of Provisions

#### PART 1 PRELIMINARY

1. Short title and commencement
2. Interpretation
3. Act to bind the Government
4. Object of the Act

#### PART 2 THE OVERSEAS COMPANY

5. Permits for employees etc of the Overseas Company
6. Income tax exemption
7. Departure tax exemption

#### PART 3 THE LOCAL COMPANY

8. Value added goods and services tax exemption
9. Restriction on sale or gift of exempt goods by Local Company

#### PART 4 GENERAL

10. Exemption on imported goods
11. Restriction on sale or gift of imported goods
12. Reports and accounts
13. Repeal of Act

Schedule

---

**2009, No. 6**

**AN ACT relating to the provision of customs duty and tax exemptions to assist a certain commercial television production in Samoa during 2009 and for related purposes.**  
*[23<sup>rd</sup> June 2009]*

**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 SEG International Enterprise Act 2009.

(2) This Act is deemed to commence on 2 March 2009.

**2. Interpretation** – In this Act, unless the context otherwise requires –

“charitable purpose” includes every charitable purpose, whether it relates to the relief of poverty, the advancement of education or religion, or any other matter beneficial to the community including any other object which is charitable according to Samoan usage and custom;

“income tax” has the same meaning as in the Income Tax Act 1974;

“Inland Revenue Acts” has the same meaning as in section 2(1) of the Income Tax Administration Act 1974;

“Minister” means the Minister of Finance;

“the Overseas Company” means SEG International, Inc., a company incorporated in the State of California;

“the Local Company” means Talofa Limited, a company incorporated in Samoa.

**3. Act to bind the Government** - This Act binds the Government.

**4. Object of the Act** - The object of this Act is to provide customs duty and tax exemptions to a certain commercial television production enterprise to film in Samoa for the potential economic and promotional benefits to Samoa.

## **PART 2 THE OVERSEAS COMPANY**

**5. Permits for employees etc of the Overseas Company-**(1) Specified employees of, and persons under contract to, the Overseas Company are exempt from the payment of the fees or charges determined by the Minister

responsible for Immigration under section 48 of the Immigration Act 2004 for the application or issue of entry permits.

(2) The Overseas Company must specify the employees and persons by full name, together with their passports details and country of origin, in a timely manner to the Minister responsible for Immigration.

**6. Income tax exemption** – For the avoidance of doubt, employees from outside Samoa of the Overseas Company and persons contracted from outside Samoa to the Overseas Company are exempt from liability for income tax under the Inland Revenue Acts in respect of all income earned by those employees and persons while in Samoa.

**7. Departure tax exemption**-(1) Specified employees of, and persons under contract to, the Overseas Company are exempt from payment of the charge imposed for departing from Samoa under the Civil Aviation Act 1998.

(2) The Overseas Company must specify the employees and persons by full name, together with their passport details and country of origin, in a timely manner to the Minister responsible for Transport.

### **PART 3 THE LOCAL COMPANY**

**8. Value added goods and services tax exemption** – Subject to section 9, supplies of goods or services in Samoa to the Local Company shall be charged at the rate of zero per cent under section 12 of the Value Added Goods and Services Tax Act 1992/1993 and at no other rate.

**9. Restriction on sale or gift of exempt goods by Local Company** – No goods acquired by the Local Company and exempted from any value added goods and services tax under section 8 may be sold or given away unless, with prior written approval of the Chief Executive Officer of the Ministry of Finance:

- (a) the goods are given away for a charitable purpose; or
- (b) value added goods and services tax in accordance with section 9 of the Value Added Goods and Services Tax Act 1992/1993 is paid on the value of the goods sold or given away as assessed at the date of the sale or gift.

#### **PART 4 GENERAL**

**10. Exemption on imported goods-**(1) The Overseas Company and the Local Company are exempt from liability for customs duty under the Customs Act 1977 and for value added goods and services tax under section 13 of the Value Added Goods and Services Tax Act 1992/1993 in respect of imported goods listed in the Schedule.

(2) The list of imported goods in the Schedule may be amended by notice by the Minister.

**11. Restriction on sale or gift of imported goods** – No imported goods of the Overseas Company or the Local Company may be sold or given away unless, with prior approval of the Chief Executive Officer of the Ministry of Finance:

- (a) the goods are given away for a charitable purpose; or
- (b) customs duty in accordance with the Customs Duty Act 1977 and value added goods and services tax in accordance with section 13 of the Value Added Goods and Services Tax Act 1992/1993 are paid on the value of the goods sold or given away as assessed at the date of the sale or gift.

**12. Reports and accounts-**(1) At monthly intervals after the commencement of this Act, either the Overseas Company or the Local Company must submit to the Minister a report and a copy of accounts prepared by a practising public accountant together disclosing sufficient information to show whether or not the provisions of this Act have been complied with.

(2) The company which submits the report and accounts must answer all questions put to it by the Minister relevant to the report and accounts.

**13. Repeal of Act** – This Act is repealed on the date nominated by the Minister, after approval by Cabinet, or on 31<sup>st</sup> October 2009, whichever date occurs first.

**SCHEDULE**  
**Imported Goods**

**Section 10**

Consumables including camera expendables; batteries; specialised art department expendables such as model making chemicals, fixings, glues, nail guns, ropes, hessian; some food items (those that are not available locally); specialised production stationary such as ‘write-in-the-rain’ notebooks and pens, specific printer ink cartridges; contest buffs; filters and parts for shooting generators; electric expendables.

---

**The SEG International Enterprise Act 2009 is administered by  
the Ministry of the Prime Minister.**