

SAMOA

Arrangement of Provisions

**PART I
PRELIMINARY**

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

**PART II
THE OVERSEAS COMPANY**

5. Permits for employees etc of the Overseas Company
6. Income tax exemption
7. Departure tax exemption
8. Exemption from foreign investment requirements

**PART III
THE LOCAL COMPANY**

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

**PART IV
GENERAL**

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

Schedule

2011, No. 7

AN ACT relating to the provision of customs duty and tax exemptions to assist a certain commercial television production in Samoa during 2011 and for related purposes.

[11th August 2011]

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

PART I PRELIMINARY

1. Short title and commencement-(1) This Act may be cited as the SEG International Enterprise Act 2011.

(2) This Act is deemed to commence on 1 March 2011.

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;

“**Local Company**” means Talofa Limited, a company incorporated in Samoa;

“**Minister**” means the Minister responsible for revenue;

“**Overseas Company**” means SEG International, Inc., a company incorporated in the State of California, United States of America.

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 II THE OVERSEAS COMPANY

5. Permits for employees etc of the Overseas Company-(1) For the application or issue of entry permits, specified employees of, and persons under contract to, the Overseas Company may be:

(a) exempt from the payment of the relevant fees or charges; or

(b) subject to a reduced fee or charge, as determined by the Minister responsible for Immigration pursuant to section 48 of the Immigration Act 2004.

(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.

8. Exemption from foreign investment requirements - The requirements for foreign investment registration provided under the Foreign Investment Act 2000 shall not apply to the Overseas Company and the Local Company.

PART III THE LOCAL COMPANY

9. Value added goods and services tax exemption - Subject to section 10, 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.

10. Restriction on sale or gift of exempt goods by the Local Company - No goods acquired by the Local Company and exempted from any value added goods and services tax under section 9 may be

sold or given away unless, with prior written approval of the Chief Executive Officer of the Ministry for Revenue:

- (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 IV GENERAL

11. 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.

12. 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:

- (a) the goods are given away for a charitable purpose; or
- (b) customs duty in accordance with the Customs 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.

13. 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.

14. Repeal of Act - This Act is repealed on the date nominated by the Minister, after approval by Cabinet.

SCHEDULE
Imported Goods

(Section 11)

Consumables including camera expendables; batteries; specialized art department expendables such as model making chemicals, fixings, glues, nail guns, ropes, hessian; some food items (those that are not available locally); specialized 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 2011
is administered by the Ministry of the Prime Minister.

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by authority of the Legislative Assembly.