

**SAMOA**

**CUSTOMS VALUATION AMENDMENT  
REGULATIONS 2009**

Arrangement of Provisions

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|---------------------------------|---|
| 1. Short title and commencement | 2. Confidentiality and publication of information |
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Pursuant to section 123 of the Customs Act 1977,  
**I, TUI, ATUA TUPUA TAMASESE EFI** Head of State,  
acting on the advice of Cabinet **MAKE** the following  
Regulations:

**DATED** at Apia this 24<sup>th</sup> day of August 2009.

signed: (Tui Atua Tupua Tamasese Efi)  
**HEAD OF STATE**

**REGULATIONS**

**1. Short title and commencement-**(1) These Regulations may be cited as the Customs Valuation Amendment Regulations 2009.

(2) These Regulations commence on the day they are made.

**2. Confidentiality and publication of information** – The Customs Valuation Regulations 1998 are amended by inserting after regulation 18 the following:

**“18A. Confidentiality-**(1) The Comptroller shall for the purposes of customs valuation, treat as strictly confidential all information which is provided to the Comptroller, or obtained by the Comptroller, on a confidential basis.

(2) The Comptroller shall not disclose any information that sub-regulation (1) applies to, without the written permission of the person or government providing the information or from which the information is obtained, except to the extent that the information may be required to be disclosed in judicial proceedings.

**18B. Publication** - The Comptroller shall public the Savali a notice of judicial decisions and administrative rulings of general application giving effect to Samoa’s obligations under the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (Customs Valuation Agreement).”.

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**Issued under the authority of the Regulations Ordinance 1953.**

**Date of Commencement: 24<sup>th</sup> August 2009**

**Notice:**

**These Regulations are administered by the Ministry for Revenue.**

**Copies of these Regulations can be purchased from the  
Office of the Clerk of the Legislative Assembly.**

**Printed by the Clerk of the Legislative Assembly,  
by authority of the Legislative Assembly.**