

**SAMOA**

## Arrangement of Provisions

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**2007, No. 18**

**AN ACT to amend the Customs Act 1977.**

*[29<sup>th</sup> March 2007]*

**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 2007.

(2) This Act shall come into force on the date of assent of the Head of State.

(3) Notice of commencement of this Act shall be published in Samoan and English in the Savali and one other newspaper circulating in Samoa.

**2. Principal Act** - In this Act, “Principal Act” means the Customs Act 1977.

**3. Insertion of new section** - After section 163 of the Principal Act the following section is inserted:

**“163A. Exemption from duty-**(1) Subject to subsections (2) and (3), exemption from duty may be granted for approved goods imported into Samoa in respect of a qualifying project.

(2) Exemption from duty may only be granted in accordance with criteria prescribed in regulations.

(3) Exemption from duty may be granted in whole or in part in such circumstances and subject to such conditions and restrictions as are prescribed, being circumstances and conditions and restrictions that relate to goods generally or to goods included in a class of goods.

(4) Regulations made under subsection (2) or (3) may provide for the forfeiture of goods to the Government and for the creation of offences punishable by a fine of up to 500 penalty units or imprisonment for 1 year, or both.

(5) In this section, unless the context otherwise requires: “approved goods” means goods used in relation to a qualifying project where the goods have been approved for the purposes of this section by the Chief Executive Officer of the Ministry of Finance in accordance with criteria prescribed in regulations.

“qualifying project” means a hotel or other development approved by the Minister of Finance, acting on the advice of Cabinet in accordance with criteria prescribed in regulations.”.

**4. Drawbacks of duty on goods exported** - Section 166 (1) of the Principal Act is amended by omitting paragraph (d).

**5. Repeal** - Section 166A of the Principal Act is repealed.

**6. General power to make regulations** - Section 279 of the Principal Act is amended by inserting after paragraph (g):

“(ga) prescribing fees and charges for services provided by officers of Customs and the methods of assessment and payment of such fees and charges;”

**7. Validation of duty concessions assistance previously provided-**(1) The purpose of this section is to provide certainty about the validity of duty concession assistance approved by Cabinet and granted to an importer prior to the commencement date.

(2) All duty concession assistance approved by Cabinet and granted to an importer prior to the commencement date has effect and is taken always to have had effect as if it had been validly granted under section 163A of the Principal Act.

(3) In the section commencement date means the date this Act comes into force.

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**The Customs Amendment Act 2007 is administered by the  
Ministry for Revenue.**