

# CUSTOMS AMENDMENT BILL 2022

## SAMOA

### Explanatory Memorandum

#### 1.0 Object and reasons:

- 1.1 The Bill seeks to make amendments to the Customs Act 2014 (“Act”).
- 1.2 The object of the Bill:
- (a) is to provide that duty exemptions may be granted for approved goods imported into Samoa in respect of a qualifying project;
  - (b) to ensure the legality of the Investment Committee to grant duty exemption for imported goods into Samoa in respect of a qualifying project.

#### Clauses:

- Clause 1: - provides for the short title and commencement.
- Clause 2: - inserts new section 127A after section 127 to provide that duty exemptions may be granted for approved goods imported into Samoa in respect of a qualifying project.
- Clause 3: - provides for a savings and transitional provision to clarify that any exemption granted before commencement of the Act is valid as if it were made under this Act.

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(Hon TUALA Tevaga Iosefo Ponifasio)

**MINISTER FOR CUSTOMS AND REVENUE**