



## CUSTOMS VALUATION REGULATIONS 2011

### SAMOA

#### Arrangement of Provisions

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their voyage to Samoa (whether transshipped in that other country or not) shall be deemed to be shipped direct from the first mentioned country;

**”Country of Importation”** means country or Customs territory of importation;

**“Deductive value”** means the value determined in accordance with Regulation 7;

**“Documents”** means documents in any form, whether or not signed or initialed or otherwise authenticated by their maker, and includes all forms of writing material, all information recorded, transmitted, or stored, labels, markings, and other forms of writing that identify any thing of which the form part or to which they are attached by any means, books, maps, plans, graphs, and drawings,

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- (b) were produced in the country in which the goods being valued were produced; and
- (c) were produced by or on behalf of the person who produced the goods being valued; but does not include imported goods where engineering, development work, artwork, design work, plans, or sketches undertaken in Samoa were supplied, directly or indirectly, by the buyer of those imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of those imported goods;
- (d) goods produced by a different person shall be taken into account only when there are no similar goods, as the case may be, produced by the same person as the goods being valued.

**“Sufficient information”** in respect of the determination of any amount, difference, or adjustment, means objective and quantifiable information that clearly establishes the accuracy of the amount, difference, or adjustment:

**“Time of importation”** may include the time of entry for customs purposes.

**“Transaction value”** means the value determined in accordance with Regulations 3 and 4

(2) In these Regulations, unless the context otherwise requires the term **“assist”** means any of the following if supplied directly or indirectly, and free of charge or at a reduced cost, by the buyer of imported goods for use in connection with the production or the sale for export to Samoa of the goods –

- (i) materials, components, parts and similar items incorporated in the imported goods;

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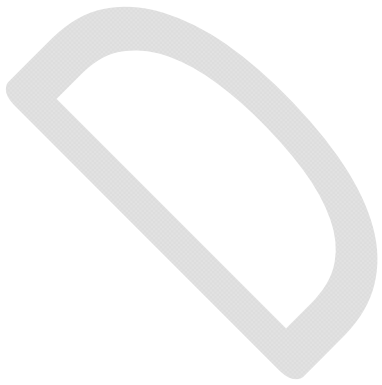
connected within the fourth degree of relationship to the other; or

- c) one has been adopted as the child of the other or as a child of a person who is within the third degree of relationship to the other.

(7) For the purposes of these Regulations, where there are no goods that were produced by or on behalf of the person who produced the goods being valued and that are otherwise identical goods or similar goods, goods that were produced by or on behalf of a different person and that are otherwise identical goods or similar goods shall be deemed to be identical goods or similar goods, as the case may be.

(8) For the purposes of these Regulations charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of imported goods shall not be regarded as part of the Customs value in any case where –

- (a) the charges are distinguished from the price actually paid or payable for the goods; and
- (b) such goods are actually sold at the price declared as the price actually paid or payable; and
- (c) the buyer, if required, can demonstrate that –
  - (i) the financing arrangement was made in writing;
  - (ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided.



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indirectly, as a condition of the sale of the goods for export to Samoa to the extent that such royalties and fees are not included in the price actually paid or payable, exclusive of charges for the right to reproduce the imported goods in Samoa; and

v. the value of any part of the proceeds of any subsequent resale, disposal, or use of the goods by the buyer that accrues or is to accrue, directly or indirectly, to the seller; and

vi. the cost of transportation and insurance of, and the loading, unloading and handling charges, and other (direct or indirect) charges and expenses associated with the procurement, packaging and transportation of the imported goods to Samoa:

(2) Additions to the price actually paid or payable shall be made under this Regulation only on the basis of objective and quantifiable data.

(3) No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Regulation.

5. Transaction value of identical goods as Customs value – (1) Subject to sub-Regulations (2) to (4), where the Customs value of imported goods cannot, in the opinion of the Comptroller, be determined under Regulation 3, the



identical goods and those costs, charges, and expenses in respect of the goods being valued that are attributable to differences in distances and mode

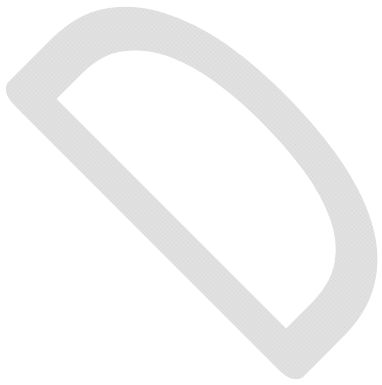
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the Customs Act and these regulations shall be determined by the Comptroller and duty shall be payable in accordance with that determination unless pursuant to its regulation, a different amount is proved to be the correct Customs value of the goods.

(2). If, on the basis of an objection received from the importer or for any other reason, the Comptroller is satisfied that any determination made under sub-regulation (1) in respect of any goods is inconsistent with these regulations or incorrect for any other reason, he may amend his determination in respect of that determination accordingly and duty shall be payable in accordance with that amended determination.

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(2). Every person who commits an offence against this Regulation is liable to the ~~maximum~~ maximum fine available under the Customs Act.

(3). For the purposes of these regulations, every declaration, invoice, certificate, or written statement required or authorized by or under the Customs Act or

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(5). Every person who commits an offence against this regulation is liable to the maximum fine available under the Customs Act.

15. Comptroller may alter assessment (1) If the Comptroller has reason to believe or suspect that the amount of duties declared by any person is less than the amount payable under the Customs Acts or regulations made there under, he may assess the duties payable at such amount as he thinks proper.

(2). Pursuant to sub-regulation (1), the Comptroller may from time to time and at any time may take such alterations in or additions to an assessment as the Comptroller thinks necessary in order to ensure the correctness thereof, notwithstanding the fact that the goods to which the assessment relate are no longer subject to the control of the Customs or that the duties originally assessed may have been paid.

(3). If any such alteration or addition has the effect of imposing any fresh liability or increasing any existing liability, notice shall be given to the Comptroller to (1(1)

those goods between the seller of the goods and the buyer of the goods.

(3). Unless the Comptroller otherwise directs in relation to any class or class of goods or transactions, the Comptroller or other proper officer may retain the documents so produced, or a legible .15 TD .roduced, or a legible .15 TD .rodu v

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Comptroller or other proper officer to readily ascertain the information contained therein.

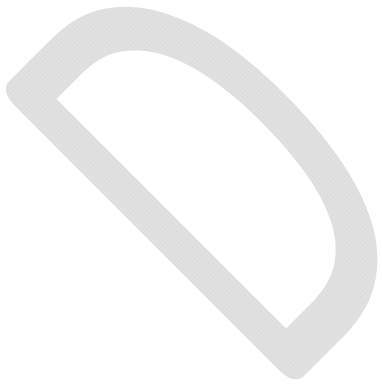
(7) Every person who fails to comply with these regulations commits an offence and shall be liable to the maximum fine available under the Customs Act.

17. Provisions for the valuation of imported goods for value added goods and services tax purposes For the purposes of subsection (2) of section 13 of the Value Added Goods and Services Tax Act 1993, the value of goods imported into Samoa shall be the sum of the amount of-

- a) The value of the goods determined in accordance with part I and part II of these Regulations (whether or not duty is payable); and
- b) Any duties (other than tax levied or charged under the Value Added Goods & Services Tax Act, 1993) and other charges levied in accordance with section 1.15 of the Regulations.

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2. Where the customs value cannot be determined under the provisions of Regulation 3, it is to be determined

by the following procedure (under) -1.15 T548 0 378.96 646

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other hand, the determination of usual profit and general expenses under the provisions of Regulation 8 would be carried out utilizing information prepared in a manner consistent with generally accepted accounting principles of the country of production. As a further example, the determination of an element provided for in sub regulation 1(a)(iii)(b) of Regulation 4 undertaken in the country of importation would be carried out utilizing information in a manner consistent with the generally accepted accounting principles of that country.

*Note to Regulation 3*

*Price Actually Paid or Payable*

1. The price actually paid or payable is the total payment made or to be made by the buyer to or for the benefit of the seller for the imported goods. The payment need not necessarily take the form of a transfer of money. Payment may be made by way of letters of credit or negotiable instruments. Payment may be made directly or indirectly. An example of an indirect payment would be the settlement by the buyer, whether whole or in part, of a debt owed by the seller.

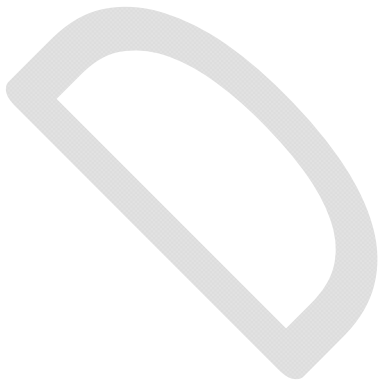
2. Activities undertaken by the buyer on the buyer's own account, other than those for which an adjustment is provided in Regulation 4, are not considered to be an indirect payment to the seller, even though they might be regarded as of benefit to the seller. The costs of such activities shall not, therefore, be added to the price actually paid or payable in determining the customs value.

3. The customs value shall not include the following charges or costs, provided that they are distinguished from the price actually paid or payable for the imported goods:

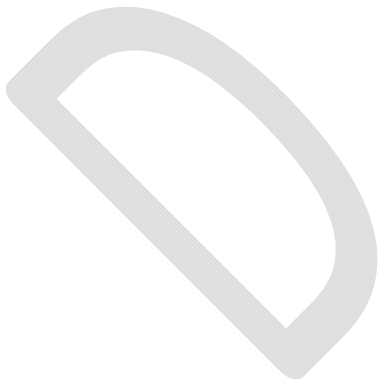
- (a) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation on imported goods such as industrial plant, machinery or equipment;
- (b) the cost of transport after importation;











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2. As an example of this, goods are sold from a price list which grants favourable unit prices for purchases made in larger quantities.

<i>Sale quantity</i>	<i>Unit price</i>	<i>Number of sales</i>	<i>Total quantity sold at each price</i>
1-10 units	100	10 sales of 5 units 5 sales of 3 units	65
11-25 units	95	5 sales of 11 units	55
over 25 units	90	1 sale of 30 units 1 sale of 50 units	80

The greatest number of units sold at a price is 80; therefore, the unit price in the greatest aggregate quantity is 90.

3. As another example of this, two sales occur. In the first sale 500 units are sold at a price of 95 currency units each. In the second sale 400 units

65	90
50	95
60	100
25	105

In this example, the greatest number of units sold at a particular price is 65; therefore, the unit price in the greatest aggregate quantity is 90.

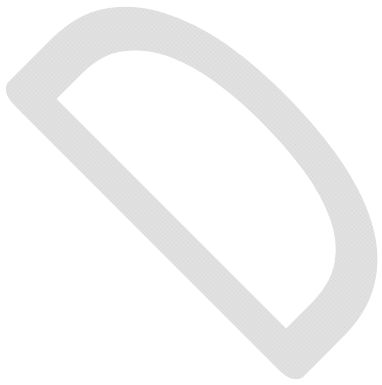
5. Any sale in the importing country, as described in sub regulation 1 above, to a person who supplies directly or indirectly free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods any of the elements specified in sub regulation 1(a) (iii) of Regulation 4, should not be taken into account in establishing the unit price for the purposes of Regulation 7.

6. It should be noted that "profit and general expenses" referred to in sub regulation (6) of Regulation 7 should be taken as a whole. The figure for the purposes of this deduction should be determined on the basis of information supplied by or on behalf of the importer unless the importer's figures are inconsistent with those obtained in



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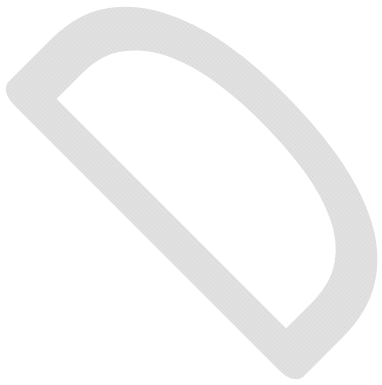






being valued could be the basis for customs  
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4. For example, it is possible that a firm which imports a variety of products from several countries maintains the records of its design centre outside the country of importation in such a way as to show accurately the costs attributable to a given product. In such cases, a direct adjustment may appropriately be made under the provisions of Regulation 4.

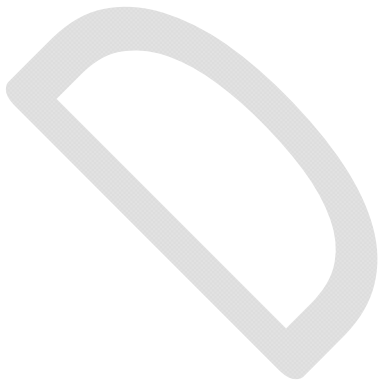
5. In another case, a firm may carry the cost of the design centre outside the country of importation as a general overhead expense without allocation to specific products. In this instance, an appropriate adjustment could be made under the provisions of Regulation 4 with respect to the imported goods by apportioning total design centre costs over total production benefiting from the design centre and adding such apportioned cost on a unit basis to imports.

6. Variations in the above circumstances will, of course, require different facts to be considered in determining the proper method of allocation.

7. In cases where the production of the element in question involves a number of countries and over a period of time, the adjustment should be limited to the value actually added to that element outside the country of importation.

*Sub regulation 1(a) (iv)*

1. The royalties and licences referred to in sub regulation 1(a)(iv) of Regulation 4 may include, among other things, payments in respect of patents, trade marks and copyrights. However, the charges for the right to reproduce the imported goods in the country of importation shall not be added to the price of the goods. The charges for the right to reproduce the imported goods in the country of importation shall not be added to the price of the goods.



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