

CUSTOMS AMENDMENT ACT 2007

SAMOA

Arrangement of Provisions

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2007, No. 18

AN ACT to amend the Customs Act 1977

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 Samoa 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** - A section 163 in the Principal Act in 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 Surana in respect of a qualifying project.

(2) Exemption from duty may 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 in regulations 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 project 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 160(1) of the Principal Act is amended by omitting paragraph (b).

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 **Repeal** - Section 166A of the Principal Act is repealed.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 subsection (7) the following:-

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

✓(7) Validation of duty concession 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 a person prior to the commencement date.

(2) All duty concession assistance approved by Cabinet and granted to a person prior to the commencement date has effect and is taken always to have had effect as if it had been validly granted under section 162A of the Principal Act.

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