

# 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:

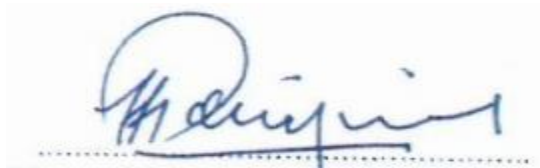
- (a) is to provide that duty exemptions may be granted for approved goods imported into Samoa in respect of a qualifying project;
- (b) to ensure the legality of the Investment Committee to grant duty exemption for imported goods into Samoa in respect of a qualifying project.

#### **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.



(Hon TUALA Tevaga Iosefo Ponifasio)  
**MINISTER FOR CUSTOMS AND REVENUE**

## **CUSTOMS AMENDMENT BILL 2022**

### **SAMOA**

#### **Arrangement of Provisions**

1. Short title and commencement
2. New section 127A inserted
3. Savings and transitional

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**2022, No.**

#### **A BILL INTITULED**

**AN ACT to amend the Customs Act 2014 (“Principal Act”).**

**BE IT ENACTED** by the Legislative Assembly of Samoa in Parliament assembled as follows:

**1. Short title and commencement:**

This Act may be cited as the Customs Amendment Act 2022 and commences on the date of assent by the Head of State.

**2. New section 127A inserted:**

After section 127 of the Principal Act, insert:

**“Section 127A. Exemption from duty for imported approved goods of a qualifying project:**

- (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) 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 accordance with criteria prescribed in regulations;

“qualifying project” means a motel, hotel, beach resort, other tourism development project, manufacturing development project, agriculture development project, fisheries development project or other development projects approved by the Minister of Finance, acting on the advice of Cabinet in accordance with criteria prescribed in regulations.”.

**3. Savings and transitional:**

- (1) Any decision approved from the year 2014 by the Minister of Finance on the advice of Cabinet (on the recommendation of the Investment Committee) for the granting of exemption of duty for approved goods for a qualifying project, is validated as if it were made under this Act.
  - (2) Any exemption from duty granted for approved goods of a qualifying project prior to the commencement of this Act continues as if it were made under this Act.
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