

Customs Tariff Act 1975

CONSOLIDATED ACTS OF SAMOA 2008

CUSTOMS TARIFF ACT 1975

Arrangement of Provisions

TITLE

1. Short title
 2. Interpretation
 3. Imposition of Customs duty
 - 3A. Primage Duty
 4. Alterations to nomenclature
 5. Power to alter Customs Tariff for certain purposes
 6. Modification of Customs Tariff
 7. Imposition of duties corresponding with duties imposed on Samoan goods
 8. Conditions as to exercise of powers conferred by [sections 6](#) and [7](#)
 - [9](#). Dumping duty for protection of local industry
 10. Repeals, revocations, amendments, and savings
-

THE CUSTOMS TARIFF ACT 1975

1975 No.7

AN ACT to prescribe the Customs Tariff of Samoa.

(11 August 1975)

(Commencement date 11 August 1975)

1. Short title - This Act may be cited as the [Customs Tariff Act 1975](#).

2. Interpretation - (1) In this Act, unless the context otherwise requires:

"**Customs Tariff**" means the Customs Tariff contained in the First Schedule.

"**Minister**" means the Minister for Revenue.

"**Revenue Board**" means the National Revenue Board established pursuant to the [Public Finance Management Act 2001](#).

(2) This Act is hereby declared to be a Customs Act for the purposes of [section 3](#) of the [Customs Act 1977](#); and in this Act, unless the context otherwise requires, expressions used shall have the same meanings as they have in the Customs Act 1977.

(3) [Section 143](#) of the [Customs Act 1977](#) shall apply to all alterations made by this Act to the Customs duties in force in Samoa on the commencement of this Act.

3. Imposition of Customs duty - (1) Duty is hereby imposed, and shall be levied, collected, and paid, on all goods:

(a) Imported into Samoa; or

(b) Entered therein for home consumption,-

according to the value of such goods, in accordance with Part I of the Customs Tariff contained in the First Schedule, or as otherwise provided therein.

(2) Notwithstanding subsection (1), the Minister may from time to time, in the Minister's discretion and in accordance with Part II of the Customs Tariff, approve in respect of the entry of goods of any of the classes specified in Part II the appropriate rate of duty or exemption specified in Part II, and duty shall be levied, collected, and paid accordingly in respect of goods of such class:

PROVIDED THAT, acting on the advice of Cabinet, the Minister may, subject to such conditions as the Minister considers fit, approve a rate of duty not less than that specified in Part II, and not more than that specified in Part I of the Customs Tariff.

(3) Every approval given by the Minister under subsection (2) shall be published in the Gazette and in the Savali; and the approval shall not have effect until it has been published either in the Gazette or in the Savali.

3A. Primage Duty - (1) Notwithstanding anything to the contrary in this or any other [Customs Act, and](#) in addition to the duty imposed by [section 3](#), there is hereby imposed, and shall be levied, collected, and paid, on all dutiable goods imported into Samoa or entered for home consumption, after this Act comes into force, a duty of Customs to be known as Primage duty at the rate of 4 per centum of the value of such goods.

(2) The value of goods for the purposes of this section shall be determined in accordance with [section 123](#) of the [Customs Act 1977](#).

4. Alterations to nomenclature- (1) The Head of State, acting on the advice of Cabinet, may from time to time by Order amend the Customs Tariff:

(a) By revoking or amending any heading, heading number, subheading, item, or item number, or the title of any Part, section, chapter, or subchapter of the Customs Tariff, or by inserting any new heading, heading number, subheading, item, item number, or title, in such manner as he thinks necessary for the purpose of ensuring that the Customs Tariff

conforms to any international nomenclature or trade classification upon which it is for the time being based; or

(b) By revoking, suspending, or amending any provision of the notes forming part of the Customs Tariff, or by inserting any new provision in the notes, for the purpose of ensuring the proper operation of the Customs Tariff; or

(c) By inserting, omitting, or altering any statistical unit.

(2) No amendment made pursuant to subsection (1)(a) shall alter the duties or exemptions from duty applicable to goods classified under any item or heading so revoked or amended.

5. Power to alter Customs Tariff for certain purposes - (1) Subject to subsection (2), whenever the Head of State, acting on the advice of Cabinet, is satisfied:

(a) That the existence of a duty of Customs, or the rate of any such duty, or the exemption of any goods from duty, operates or is likely to operate in an injurious, unfair, or anomalous manner in respect either generally to the public interest or particularly to any industry, trade, business, or occupation established or carried on in Samoa; or

(b) That trade concessions (whether by way of railway or shipping or air freight, special bounty, rebate, or otherwise) are being allowed, taken, or granted on goods from Samoa; or

(c) That the duties payable in any country on the importation of goods from Samoa are excessive; or

(d) That the importation into any country of any goods is prohibited or restricted, and that the prohibition or restriction operates or is likely to operate in a manner that is prejudicial or injurious to any industry, trade, business, or occupation established or carried on in Samoa; or

(e) That by reason of any agreement or arrangement made with the Government of any country, as referred to in [section 8](#), the duties payable on the importation into Samoa of goods being the produce or manufacture of any other country operate, or are likely to operate, to the disadvantage of that other country,-

the Head of State may by Order suspend the existing Customs Tariff in whole or in part, and by the same or a subsequent Order in lieu thereof, impose on any goods such duties of Customs, or create such exemptions from duty, as appear to the Head of State to be just.

(2) Any duties imposed under this section shall not, except so far as they are imposed for any of the reasons specified in subsection (1)(c) or (d) or for the protection of any industry, trade, business, or occupation established or carried on in Samoa, exceed the duties in lieu of which they are imposed.

(3) Any order under this section may relate generally to all goods or to goods of any specified class or classes or to goods imported from any specified country or from any specified person.

6. Modification of Customs Tariff - Subject to [section 8](#), the Head of State, acting on the advice of Cabinet, may from time to time by Order modify the Customs Tariff, but so that such modification shall not, except for the purposes of such an agreement or arrangement as is referred to in [section 8](#) have the effect of imposing on any goods a higher duty than that set forth in respect of those goods in the Customs Tariff.

7. Imposition of duties corresponding with duties imposed on Samoan goods - Subject to [section 8](#), but notwithstanding any other provision of this Act, the Head of State, acting on the advice of Cabinet, may from time to time by Order adopt with respect to goods being the produce or manufacture of, or imported from, any country the Customs Tariff of that country, either in whole or in part, so far as it applies to goods being the produce or manufacture of, or imported from, Samoa; and duties shall be levied, collected, and paid accordingly; and in any such case the Customs Tariff shall, to the extent specified in the Order, cease to apply to such goods.

8. Conditions as to exercise of powers conferred by sections 6 and 7 - The powers

conferred on the Head of State, acting on the advice of Cabinet, by sections 6 and 7 shall be exercisable:

- (a) For the purpose of giving effect to any agreement or arrangement entered into by or on behalf of the Government of Samoa with the Government of any other country with the object of promoting trade between those countries; or
- (b) In case of the adoption by any country of a tariff that imposes excessive rates of duty on any goods being the produce or manufacture of Samoa; or
- (c) In any case where the Head of State, acting on the advice of Cabinet, is of opinion that the exercise of those powers or of any such powers is necessary or advisable in protection or furtherance of the public interest.

9. Dumping duty for protection of local industry - (1) In any of the cases hereinafter specified in this section there may, in addition to any other duties of Customs, be imposed on goods imported into Samoa a special duty of Customs (herein referred to as a dumping duty).

(2) A dumping duty as aforesaid may be levied in any of the cases following, namely:

- (a) In the case of goods imported into Samoa of a class or kind produced in Samoa if the actual selling price of the goods to an importer in Samoa is less than the current domestic value of such goods determined in accordance with the provisions of the Customs Act 1977;
- (b) In the case of goods imported into Samoa if the actual selling price of the goods to an importer in Samoa is, in the opinion of the Minister, less than the cost of production (including a reasonable profit) of similar goods in the country of origin or the country of exportation to Samoa as at the time of such exportation.

(3) The rate of amount of dumping duty levied under this section shall be determined as follows:

(a) In the case of goods to which subsection(2)(a) applies, the dumping duty shall be an amount to be determined by the Minister, not exceeding the difference between the actual selling price of the goods and the current domestic value of such goods;

(b) In the case of goods to which subsection (2)(b) applies, the dumping duty shall be an amount, to be determined by the Minister, not exceeding the difference between the actual selling price of the goods and the cost of production (including a reasonable profit) of similar goods in the country of origin or the country of exportation to Samoa as at the time of such exportation.

(4) For the purposes of this section the actual selling price of any goods shall be deemed not to exceed the amount payable in accordance with usual commercial practice by the importer or purchaser in respect of those goods, exclusive of any charges that are not taken into account in determining the current domestic value of goods in accordance with the [Customs Act 1977](#). In every such case the amount payable as aforesaid in respect of any goods shall be ascertained as if the parties had agreed that payment for those goods should be made in Samoa. If in relation to this section any question arises as to whether or not any payment is in accordance with usual commercial practice, it shall be determined by the Minister.

(5) If at any time it appears to the Minister that the payment of any dumping duty is being evaded or avoided by the importation of any goods otherwise than on sale or in any other manner, he or she may determine, for the purposes of this section, the actual selling price of the goods, the cost of production, or the current domestic value thereof, and dumping duty may be levied accordingly.

(6) The Head of State, acting on the advice of Cabinet, may for the purpose of giving full effect to the provisions of this section make, pursuant to [section 279](#) of the [Customs Act 1977](#), all such regulations as the Head of State deems necessary.

(7) In all cases where dumping duty may be levied under this section such duty shall be levied, collected, and paid, save where the Minister may otherwise specially direct on the

ground that the imposition of such duty is not required in the public interest.

10. Repeals, revocations, amendments, and savings - (1) To the extent that they form part of the law of Samoa, the enactments specified in the Second Schedule are hereby repealed.

(2) To the extent that they form part of the law of Samoa, the Orders and regulations specified in the Third Schedule are hereby revoked.

(3) The enactments specified in the Fourth Schedule are hereby amended in the manner indicated in that Schedule.

(4) Notwithstanding the preceding provisions of this Act, every exemption notice specified in the Fifth Schedule shall remain in full force and effect, as if made under this Act, until it is revoked by the Minister in the manner in which it was made.

(5) The Customs Duty (Primage) Exemption Notice 1972 is hereby revoked.

SCHEDULES

FIRST SCHEDULE

Section 3

THE CUSTOMS TARIFF OF SAMOA

This is available as a separate document

SECOND SCHEDULE

Section 3

(of the Customs Tariff Amendment Act 1997)

CONCESSIONS APPLICABLE TO PARTICULAR GOODS, PERSONS OR BODIES

This is available as a separate document

THIRD SCHEDULE

Section 10 (2)

Part I – New Zealand Orders and Regulations Revoked

S.R. 1939/104	The Samoa Customs Order 1939: clause 20, the Second Schedule and the Third Schedule
S.R. 1941/254	The Samoa Customs Order 1939, Amendment No. 2
S.R. 1959/93:	The Customs Regulations 1959: regulations 66, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131 and 132, Forms 18, 57, 58, 59 and 60 of the First Schedule.

FOURTH SCHEDULE

Section 10(3)

ENACTMENTS AMENDED

Enactment amended	Amendment
1913 No 63 The Customs Act 1913(NZ)	By omitting paragraphs (b) to (h) of subsection (1) of section 3 By omitting from subsection (1) of section 114 the words "with ten percent added to such fair market value" By omitting from subsection (3) of section 154 (as amended by section 32 of the Customs Amendment Act 1921) the words "other than duty"

	imposed only on goods not produced in British dominions or imposed by way of primage duty:
1972 No. 26 The Reprint of Statutes Act 1972	By omitting from the Schedule, under the heading "Samoa Act 1921", the reference to the Samoa Customs order 1939, Amendment No. 2.

FIFTH SCHEDULE

Section 10(4)

EXEMPTION NOTICES REMAINING IN FORCE

Statutory Regulations	
Serial number	Name of Notice
S.R. 1955/2	The Customs Tariff Exemption Notice 1955
S.R. 1958/4	The Customs Tariff Exemption Notice 1955, Amendment No. 1
S.R. 1958/12	The Customs Tariff Exemption Notice 1955, Amendment No. 2
S.R. 1958/15	The Customs Tariff Exemption Notice 1955, Amendment No. 3

REVISION NOTES 1997

The [Customs Tariff Act 1975](#) appearing in this reprint comprised that Act as it appears in the 1977 reprint together with the amendments shown below:

Section 2	: The definition of "Revenue Board" was added by section 15 of the National Revenue Board Act 1990.
Section 3A:	Is a new section added by section 2 of the Customs Tariff Amendment Act 1981. Subsection (2) was repealed and replaced by a new (2) by the second schedule to the Appropriation Act 1983.

The actual tariff was not included in this reprint as a new completely revised and reorganised tariff was due to be released late 1996 or early 1997. This tariff was in course of preparation and was being prepared in consultation with other South Pacific nations so that a standard form of tariff would apply with local rates of duty.

Section 15(2) of the National Revenue Board Act 1990 states:

(2). Subject to subsection (3) of this section whenever in any Revenue Act (excepting only this Act) or in regulations made under any such Act there is a discretion given to a Minister any such discretion shall be exercised by that Minister only after he has consulted with the Revenue Board, and the Revenue Board and the Revenue Acts and regulations shall be construed accordingly.

Subsection (3) does not apply to this Act. This Act is a Revenue Act by virtue of section 15(1) of the National Revenue Board 1990.

REVISION NOTES 2008

This law has been generally edited as provided for by [section 5](#) of the [Revision and Publication of Laws Act 2008](#). The following general revisions have been made –

(a) References to Samoa have been amended to Samoa in accordance with an amendment to the Constitution of Samoa in 1997.

- (b) The fines have been amended and are stated as penalty units as provided for by the Fines (Review and Amendment) Act 1998.
- (c) All references to the male gender have been made gender neutral.
- (d) Amendments have been made to conform to modern drafting styles and to use modern language as applied in the laws of Samoa.
- (e) Amendments have been made to up-date references to offices, officers and statutes.
- (f) Other minor editing has been done in accordance with the lawful powers of the Attorney General.

The following amendments have been made to specific sections of the Act to incorporate amendments made by Act of Parliament passed since the publication of the Samoa Statutes Reprint 1978-1996 –

A new tariff was enacted by the Customs Tariff Amendment Act 1997 (No. 6). As noted above this did not appear in the previous revision and reprint of statutes. The First and Second Schedules were repealed in their entirety and replaced with new Schedules. Under sections 2 and 3 of the 1997 amendment anything made or done under the repealed Schedules are deemed to continue in force and to have effect as if made under the amended provisions. Under section 4 of the 1997 amendment every reference to any Tariff item in any enactment (including Orders) in force as at its commencement shall be read as a reference to the corresponding item in the new Tariff.

The new Tariff has been added to this revised law.

Other amendments made are -

First Schedule	<p>Interpretative Rules 16 and 17 were added by the <i>Customs Tariff Amendment Act (No. 2) 1997 (No. 16)</i>.</p> <p>Alterations were made to duty and excise rates in Chapters 22 and 24 of the Tariff by the <i>Customs Tariff Amendment Act (No. 2) 1997 (No. 16)</i>.</p>
-----------------------	--

	<p>The First Schedule of the Tariff was amended by the <i>Customs and Excise Amendment Act 1999 (No. 13)</i> by replacing the rate of 15% with 10% wherever it was imposed. Other specific amendments to the First Schedule of the Principal Act listed in the Schedule to this amending Act were also made. Under section 1(3) of this amendment these changes were given retrospective effect.</p> <p>The First Schedule of the Tariff was amended by the <i>Customs and Excise Amendment Act 2002 (No. 14)</i> by replacing the rate of 10% with 8% wherever it was imposed. Other specific amendments to the First Schedule of the Principal Act listed in the Schedule to this amending Act were also made. Under section 1(2) of this amendment some of these changes were given retrospective effect. Some amendments were made to the First Schedule of the Tariff by the <i>Customs Tariff Amendment Act 2003 (No. 11)</i>.</p>
Second Schedule:	<p>Amendments were made to Code No. 104 and 106 (which was reinstated) by the <i>Customs and Excise Amendment Act 1999 (No. 13)</i>.</p>

Revised and consolidated by Graham Bruce Powell
Under the supervision of Teleiai Lalotoa S. Mulitalo
(Parliametary Counsel)

REVISION NOTES 2008 No. 2

Section 4 (general powers of the Attorney General) of the [Revision and Publication of Laws Act 2008](#) is used to insert the commencement date. By virtue of [section 8](#) of the [Acts Interpretation Act 1974](#), in the absence of an expressed commencement date, the date of assent is the commencement date.

There were no amendments made to this law since the publication of the *Consolidated and Revised Statutes of Samoa 2007*.

Revised and consolidated by the Legislative Drafting Division under the supervision of Teleiai Lalotoa Sinaalamaimaleula Mulitalo (Parliamentary Counsel)

**The Customs Tariff Act 1975 is
administered in the Ministry of Revenue**