SAMOA

CUSTOMS MINISTERIAL ORDER 2016

Arrangement of Provisions

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PURSUANT to sections 63, 65, 75 and 78 of the Customs Act 2014 ("the Act"), I, TIALAVEA FEA LENIU TIONISIO HUNT, Minister for Revenue, acting on the advice of the Comptroller, MAKE this Order:

DATED at Apia this 23 day of DECEMBER 2016.

(Hon TIALAVEA Fea Leniu Tionisio Hunt)
MINISTER FOR REVENUE
ORDER

1. Citation and commencement-(1) This Order may be cited as the Customs Ministerial Order 2016.
   (2) This Order commences on the same date of commencement of the Customs Regulations 2015.

2. Definition - In this Order:
   "form" means the forms set out in the Schedule to the Customs Comptroller Approval Notice 2016.

3. Stores for craft - All classes of goods for use or for consumption on board a craft, whether brought in that craft to Samoa or shipped in Samoa, are taken to be stores for the use of passengers and crew or the service of craft about to depart from a Customs place.

4. Shipment of stores free of duty - The conditions under which stores may be shipped free of duty, or under drawback of duty, are as follows:
   (a) the stores are to be, in the opinion of the Comptroller, appropriate in amount for the service of the craft, or for the use or consumption of passengers and crew on that craft;
   (b) the permission of the Comptroller to ship the stores to be first be obtained by the person-in-charge of or the owner of the craft, or the agent;
   (c) the stores are to be entered for export;
   (d) a receipt for all stores for craft received on board a craft is to be given by or on behalf of the person-in-charge of the craft, who must, on demand, satisfy the Customs that specified stores have actually been shipped, or fitted into the craft; and
   (e) the stores shall be shipped -
      (i) on craft about to depart (directly or otherwise) for any country outside Samoa; or
(ii) on the following craft, or classes of craft, departing from and returning to any port in Samoa without going to any country outside Samoa, namely:
   (A) seagoing vessels, as may be approved by the Comptroller;
   (B) fishing vessels, as may be approved by the Comptroller.

5. Stores subject to duty-(1) The conditions under which stores are subject to duty are as follows:
   (a) if goods are entered as stores under regulation 4, but are not shipped on the designated craft or if no evidence of the shipment is produced to the satisfaction of the Comptroller;
   (b) if stores, whether imported or shipped in Samoa, are used or consumed in excess of the quantity approved by the Comptroller for use on the craft while in Samoa.

   (2) Stores described in subparagraph (1) are to be entered for home consumption and duty paid accordingly.

6. Import entry transaction fee-(1) An import entry transaction fee of $10 (inclusive of value added goods and services tax) must be paid by a person who:
   (a) makes (whether voluntarily or in compliance with the Act) an import entry under section 60(1) of the Act; or
   (b) lodges a document required by the Comptroller under paragraph 9(2) in relation to goods imported on the same craft by a single importer; or
   (c) gives security for goods that the Comptroller is satisfied have been temporarily imported under section 130(1) of the Act.

   (2) The import entry transaction fee is payable with the duty payable on the goods for which the import entry or the document described in subparagraph (1) is made or lodged.
7. Cancellation or amendment of entry - A person may apply, in the approved form and accompanied by the application fee to the Comptroller, for permission to cancel or amend an entry, and stating in the application the reason for desiring the cancellation or amendment.

8. Certain imported goods exempt from entry - The following goods or classes of goods are exempt from the requirements of section 60(1) of the Act:
   (a) any goods not unloaded in Samoa that are destined for a foreign point outside Samoa;
   (b) any craft, not being owned or registered in Samoa, that arrives in Samoa from a foreign port or airport as part of an international voyage and -
      (i) during that voyage, travels to one (1) or more Customs places within Samoa for a period no longer than six (6) months before departing for a foreign port or airport; and
      (ii) is engaged in the movement of cargo between Customs places in Samoa;
   (c) any craft that arrives solely for repair during the course of an international voyage;
   (d) a military craft forming part of the armed services of any foreign country;
   (e) a Samoan-owned craft or a registered craft, not being imported as cargo, that has previously been entered for home consumption;
   (f) a craft built in Samoa, not being imported as cargo, that has not previously been entered for export;
   (g) any stores to which regulation 22 of the Customs Regulations 2015 applies on the condition that they are declared on a stores list and on a further condition that the stores are kept in a secure area to the satisfaction of the comptroller;
   (h) the following goods subject to the condition that the importer enters into and complies with such covenants as may be required by the Comptroller -
(i) any bulk cargo containers and accessories thereof, including clip-on refrigerator units;
(ii) any pallet that has a value of less than $100 and is imported laden; provided that the comptroller is satisfied that the pallet has not been imported for sale or re-use in Samoa;
(iii) any pallet that has a value of less than $100 and is imported un-laden and any pallet (whether imported laden or un-laden) that has a value of $100 or more being in either case a pallet that is imported temporarily and in respect of which a permit under section 72(1)(c) of the Act has been granted;
(iv) any wagons, trolleys, and wheeled pallets especially designed for the handling of bulk cargo containers;
(v) any lighters imported temporarily for the purpose of facilitating the loading and unloading of cargo;
(vi) any spools, bobbins, and similar articles that are used to convey or transport imported goods, and that are to be returned to the supplier of those goods;
(i) any postal articles, on the condition that -
   (i) the goods have been imported by a person other than in the course of a business activity carried on by that person; and
   (ii) the goods are not subject to a licence or permit under any enactment; and
   (iii) the importer complies with any requirement of the comptroller for the lodgement of any document (not being an entry) in respect of those goods.

9. Certain goods deemed to be entered-(1) The following goods or classes of goods are taken to have been entered under section 60(1) of the Act:
(a) goods being the personal baggage or household or other effects belonging to and accompanying passengers, or crew, in any craft, and not being motor vehicles or craft of any kind and not being dutiable goods imported for the purpose of sale, exchange, or as trade samples but including goods that are not required to be declared on form 3, 4, 5 or 6, when -
   (i) a declaration in form 3, 4, 5 or 6, as appropriate, is presented to a Customs officer; or
   (ii) the goods are lawfully removed from a Customs controlled area;

(b) goods the total value of which is less than $20 where those goods are the only goods imported by the importer in any one craft.

(2) As an exception to subparagraph 1(b), if the Comptroller requires a document to be lodged on any goods referred to in that subparagraph, the goods are taken not to be entered until the document has been lodged and accepted by the Comptroller.

10. Passing of entry of goods for export - An entry of goods for export under section 74(1) of the Act is taken to have been passed for the purposes of the Act when a Customs release advice is generated by the Customs for that entry.

11. Goods for export exempt from entry - The following goods or classes of goods are exempt from the requirements of section 74(1) of the Act:
   (a) bona fide gifts to persons resident outside Samoa;
   (b) trade samples supplied without charge to persons resident outside Samoa;
   (c) passenger’s baggage and effects except -
      (i) goods sold from a Customs controlled area licensed for the purpose described in section 11(b) of the Act, or in regulation 6 of the Customs Regulations 2015; or
      (ii) goods subject to a claim for a drawback of duty;
(d) goods exported by diplomatic missions;
(e) commercial documents and newspapers;
(f) ships and aircraft leaving Samoa under their own power, other than those departing for sale overseas;
(g) goods of a type normally used for commercial or business purposes, such as laptops (including palmtop and notebook) computers and peripheral equipment (for example, portable printers), portable typewriters, cellular telephones, video and other photographic equipment carried by a passenger leaving Samoa;
(h) any goods having an FOB value not exceeding $500 and not being -
   (i) goods sold from a Customs controlled area licensed for the purpose described in section 11(b) of the Act, or in regulation 6 of the Customs Regulations 2015; or
   (ii) goods subject to a claim for a drawback of duty.