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# Direct Exportation

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## PURPOSE

1. This procedure document is to inform the general public on the process that must be followed when exporting goods from Samoa.

## POLICY STATEMENT

2. Section 74 and 79 of the Customs Act 2014 ("the Act") states that the Comptroller has the authority to allow exports at a certain time and also to cancel, amend or allow an entry or the release of goods from the control of Customs.



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3. Export of goods can either be for commercial purposes or for private purposes. The need to record, monitor and assess goods that leave the border is essential to border protection, trade facilitation and statistical purposes.

## PROCEDURES

### Required Documents

- Export E Entry

4. An Export E form is issued by the Central Bank of Samoa; and it is used for the following:
  - i. when exporting goods for commercial purposes (i.e. goods resold in its intended destination);
  - ii. goods exported for personal consumption/use (refer to attachment at end of this SOP). These undergo re-assessment by the ACEO of the Client Services Division.

- Valid Business License

5. If goods being exported are for commercial purposes, in addition to the Export E Entry, an exporter or agent must also ensure a valid business license is attached and submitted to Customs.

- EX1 Entry

6. EX1 entry is the approved form for export of goods (whether it be for commercial or private use) to any point outside Samoa.
7. If goods are exported for commercial purposes, then an exporter or agent must first obtain an Export E form from CBS; if that form is not provided together with the EX1 Entry, the Customs Services will not accept an export entry.
8. Further, a new export entry for the same consignment will not be accepted without prior written approval from the Comptroller of Customs or the CEO of the Ministry of Customs and Revenue or whoever the Comptroller has delegated her authority for this clearance.

### Processing Export Entry

9. The export entry must first be registered by a Customs Agent on the Customs Services system, Asycuda World ("AW") on behalf of the exporter. Hard copy of the export entry will not be accepted by Customs if it has not been registered.



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10. After registration, hard copy of the export entry must be submitted to the Customs Services counter at Matautu-tai. A Customs Officer upon receipt of the export entry will then undertake the following:
  - i. Check the hard copy of the export entry to ensure all relevant attachments have been submitted; and the entry itself has been completed.
  - ii. If not all relevant attachments have been attached or the entry has been found to be incomplete, the Customs Officer will not accept the entry and will advise you of what is needed to complete the entry. An example of this would be where clearance from the Quarantine Division of the Ministry of Agriculture and Fisheries or Central Bank has not been granted.
  - iii. If the entry has been given the all clearance, the entry with all attachments will be forwarded to the Risk and Compliance Division of the Customs Services for final verification and assessment of applicable export fees and charges.
  - iv. Once assessment is completed, an Assessment Notice is then printed out from AW and then submitted directly to the Customs Cashier whose office is located within the Customs Building. A Customs Officer will then notify the exporter or Customs Agent to proceed to the Customs Cashier (right next to the counter) for payment of export entry fee of SAT\$25.00.
11. After export entry fee has been paid in full, the Cashier will then issue receipt of payment including export entry.

## REFERENCES

### Legislation

#### Customs Act 2014

- Section 74      Export of goods for export
- Section 75      Ministerial orders on entry of goods for export
- Section 79      Goods for export to be dealt on making of entry
- Section 80      Goods for export not to be landed
- Section 81      Time of Exportation
- Section 92      Prohibited Exports
- Section 93      Production of licence or permit for goods



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## Customs Regulations 2015

- Section 39           When entry of goods for export deemed to be made
- Section 40           Passing of entry of goods for export
- Section 41           Goods for export exempt from entry

## Customs Computerised Entry Processing System Regulation 1998

- Section 111          Keeping of business records