



GEN0014

DIRECT IMPORTATION

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PURPOSE

1. This procedure covers the clearance of cargo for both marine and aircrafts directly imported into Samoa.

PROCEDURES

Personal Effects

2. Under the HS2012, the expressions “personal effects” and “household effects” have been deemed **NOT** to include the following:
 - boats, firearms, motor vehicles, motor cycles, motor scooters, cigarettes, cigars and tobacco goods, alcoholic beverages, foodstuff, building material, plant or machinery, commercial goods and any other goods that the Comptroller may in any particular case determine as not qualifying for exemption under schedule 2 of HS 2012.

3. For the clearance of personal effects, importer/consignee must submit a declaration (BS4) and other appropriate documentation on-site. If no BS4 is submitted then cargo clearance must not be conducted.
4. Customs officer will undertake an examination of the goods and assess whether it is appropriate to categorize as personal effects. Where goods are found to be of non-commercial nature, the Customs officer will value goods accordingly: - assess duty and taxes, modify BS4 according to goods identified during examination.
5. Once the Customs officer has received payment for duty/taxes assessed, a receipt will be issued to the importer/agent or owner of the goods including a Cargo Release Advice ("CRA") for release of goods from the premises where the goods are stored, which is referred to as the Customs Controlled Area (CCA).
6. Where goods have been examined and found to be of commercial nature, the Customs officer will advise importer/agent or owner of the goods to complete an Entry Amendment Form for amendment approval by ACEO Border or delegate (BS4 only).
7. If the Amendment Form has been approved for cancellation, ACEO or Principal Border Officer will proceed with cancellation and advise importer/Agent to proceed with the process on clearance of commercial goods noted in the proceeding paragraphs below.

Commercial Goods

8. Commercial goods clearance is separate from those covered in BS4, and where it has been found that goods are of commercial, the following process will be undertaken.
9. Importer/Agent must submit to Customs IM4 entry with minimum required documents to the Face-vetting Officer of the Client Services Division ('CSO').
10. The face-vetting process undertaken by the CSO is to ensure the IM4 entry and required documents are correct and complete by crossing referencing documents with Asycuda World (AW) for consistency and completeness. If any document is incomplete, documents will be returned to importer/agent to provide complete and correct ones. If verification is clear, then CSO will refer IM4 entry and supporting documents to the Risk Compliance Division (RCD) for assessment.
11. Once RCD has completed its assessment, an Assessment Notice will then be generated from AW and submitted directly to the Customs Cashier awaiting payment of applicable duty and fees.
12. The importer/agent will be notified as soon as the Assessment Notice has been referred to the Cashier to proceed with payment of applicable duty and fees. Once payment has been made, the Cashier will issue a receipt and a CRA. Further, the goods may be subject to inspection by the Border Operations Division before they are released from Customs.
13. Further, certain commercial goods are eligible for pre-release and/or pre-arrival clearance. This is to facilitate trade and special circumstances such as: perishable

goods, animals, government and government approved projects, and other goods that have been approved by the Comptroller.

14. For pre-release/pre-arrival of any goods, this is subject to the approval by the Comptroller and can only be released upon receiving a signed CRA. This does not however exclude examination of any consignment where appropriate. Refer *SOP Pre-release and Pre-arrival Clearance* for more information on clearance of goods under pre-release and pre-arrival scheme.

Referrals to other agencies ('OA')

15. Various goods are referred to other supporting agencies such as MAF (Quarantine), MNRE, MOH, MCIL, CBS and Police for their own established clearance requirements under their respective legislations.

16. A breakdown of goods cleared by these agencies are as follows:

MAF (Quarantine) – live animals and animal products, plant and plant products

MNRE – plastic bags, chemicals, ODS (ozone depleting substances), CITES (concerning endangered species: flora and fauna), and other products covered under MEAs that Samoa has ratified (Multilateral Environmental Agreements)

MOH – human remains, goods covered under section 9 of Food Act 2015

MCIL – IP goods, price controlled goods

Police – firearms, explosives, ammunitions, fireworks

Transfers

17. For transferring of consolidated cargo from the wharf/airport to a CCA, or from a CCA to another CCA, the agent must submit to Customs a completed Transfer of Cargo Form ("TCF").
18. Upon receiving TFC, CSO will vet the form to ensure that it has been completed correctly by the agent before the form is referred to RCD.
19. RCD officer ('RCO') will then verify the details of the TCF against the registered manifest in AW. If the manifest is not registered, RCO will await the registration of the manifest by the shipping agent.
20. If the TCF does not tally with the master bill, the RCO to request agent to provide manifest amendment form and obtain first the ACEO RCD's (or delegated officer) approval before necessary amendment is made.
21. Once the ACEO/delegated officer has given approval, agent must pay the necessary fee for amendment. RCO will then make necessary amendments and process TCF for referral to ACEO Border or PCOs Border.



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22. The Border officer will first verify the TCF, and then submit a CRA to the ACEO Border or delegate for final endorsement. Once CRA has been signed by ACEO Border/delegate, CRA will then be submitted to the counter for the agent to uplift.

REFERENCES

Legislation

Customs Act 2014

- Section 71 – Transportation of imported goods
- Section 72 – Removal of goods from Customs controlled areas
- Section 111 – Keeping of business records