



GEN0015

CLEARANCE UNDER CONCESSION SCHEME

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PURPOSE

1. This document covers the procedure for the clearance of imported goods or cargo (“Goods”) under the concessions procedure.
2. The concessions are found under Schedule 2 Part A of the Customs Tariff of Samoa (“HS2017”) which is made part of our laws under sections 2 & 3 of the Customs Tariff Act 1975 (“CTA 1975”).

PROCEDURE

7. Schedule 2 Part A of the CTA 1975 states the various person(s) or bodies that are allowed concessions. It also states the conditions required in order for each concession to be acceptable to Customs.
8. Depending on the situation, Goods allowed a concession under the CTA 1975 and are unaccompanied by the importer during its importation will require a Certificate endorsed and signed by the relevant person(s) before its importation. The Certificate will have its form as follows:

<i>“I hereby certify that the within mentioned goods are imported by/to be supplied to</i>	
.....	
<i>(Name of person or body in respect of which concession is claimed)</i>	
<i>and a duty concession is claimed under Code No..... of this Second Schedule to the Customs Tariff Act, 1975,(as amended) subject to the conditions therein specified.</i>	
	<i>Signature.....</i>
	<i>Name.....</i>
<i>Date.....</i>	<i>Status.....</i>
<i>“delete whichever does not apply”</i>	

9. The table set out as Annex 1 to this SOP sets out the concessions available under Schedule 2 of the HS2017, the persons or bodies that the concessions apply to, the rates and various conditions to be satisfied.
10. It should be noted that a concession can only be granted if conditions specified under the 7th and 8th column of Schedule 2 of Annex 1 has been satisfied by the applicant.

Preparation by Customs Broker/Agent

11. Customs Broker/Agent must capture and assess the relevant entry with the appropriate concession code as set out in Annex 1 and then submit to the Samoa Customs Services (“Customs”) the following supporting documents:

- (a) relevant entry;
- (b) Bill of Lading;
- (c) Commercial Invoices; and
- (d) Signed Certificate (noted under paragraph 8 above) completed and signed by relevant organisation or body.

Receipt of Documentation

12. The Client Services Officer ('CLO') receives and conduct face vetting of the relevant entry to ensure that what has been entered is aligned with the supporting documents.
13. If the vetting is complete, CLO must stamp receive and forward the relevant entry and supporting document to the Comptroller for approval within one (1) working day.
14. If application is approved by the Comptroller, the relevant entry and the supporting documents shall be transferred to the Entry Processing Officers of Risk and Compliance Division ('RCD') for assessment.
15. If application is declined, the entry and supporting documents are transferred back to the CLO and the concession code is removed and the entry is subsequently assessed under the common direct importation procedure.

Uplifting application, payment and clearance

16. Once CLO receives Assessment Notice and the relevant entry, these documents will be made available at the front counter to be uplifted by the Customs Broker/Agent or consignee. CLO will also advise the Broker/Agent/consignee to pay required fees, duty and taxes (if any) with the Customs Cashier.
17. The Customs Cashier will issue receipt to the Customs Broker/Agent or consignee once payment has been made; and immediately afterwards advise the Border Operations Division ("BOD") of payment made. BOD will subsequently print and issue Customs Release Advice ("CRA") to the Customs Broker/Agent or consignee.
18. If Customs requires, the Customs Broker/Agent or consignee shall present cargo for physical examination. However, physical examination may also occur before the payment of duties, fee or taxes, depending on each situation and at the discretion of Customs considering each situation on its facts.
19. If the physical examination of the Goods is complete without any negative findings, then the Goods are released from Customs Controlled Area.
20. If the physical examination concludes with the BOD discovering any negative findings,

the Goods are detained and a report is submitted to the Comptroller for a decision.

21. Before detaining goods, a Customs officer will complete, sign (by both importer/owner and Customs) and issue the relevant Detention Notice to importer/owner. Refer to *SOP on Seizures* for detailed information on detaining process.
22. Customs officer will also issue a signed Receipt of Detained Goods for Examination to the importer/owner upon releasing of goods detained. The importer/owner must sign the Receipt in order to acknowledge receipt of goods.

Amendments to entry

23. If the information declared in the entry is inaccurate, broker must request for an amendment of the entry.
24. If the entry is processed using an incorrect model/procedure broker must immediately inform Customs and follow their instructions on the way to correct the model or procedure.
25. A customs Broker/Agent cannot submit a new entry for the same consignment without the prior approval of the Comptroller.

REFERENCES

Legislation

Customs Act 2014

- Section 2 Interpretation
- Section 132 Application for Customs ruling
- Section 135 Effects of Customs ruling
- Section 174 Examination of goods subject to control of Customs
- Section 175 Verification of entries

Customs Tariff Act 1975

- Section 2 Interpretation
- Section 3 Application for Customs ruling

Definitions

- **Customs officer or officer** – a person appointed by the Comptroller, or employed by the Comptroller and declared, whether at the time of or after the appointment, by the Comptroller, to be a Customs Officer; and includes an authorised person who is carrying out his or her

functions and powers under an authorisation, and is required by section 5(4) to be treated for the purposes of that section, as a Customs officer.

- **Goods** - means all kinds of movable personal property, including animals.
- **Person** – includes a corporation sole, and also a body of persons, whether corporate or unincorporated
- **Personal effects** and **household effects** shall not include boats, firearms, motor vehicles motor cycles, motor scooters, cigarettes, cigars and tobacco goods, alcoholic beverages, foodstuff, building materials , plant or machinery, commercial goods and any other goods that the Comptroller may in any particular case determine as not qualifying for exemption under the concession procedure.

ANNEX 1 – SCHEDULE 2

Code No. for the Concession	Persons or Bodies that may claim concession	Goods Eligible for Duty Concession	Import Duty on Goods	Duty Excise on Goods	VAGST rate on Goods	Conditions attached to the Goods	Certificate to be signed by
100	(i) Diplomatic Missions of the States	All goods	Free	Free	Free	The goods are for the official use of the Diplomatic Mission and any other condition that the Minister for Revenue may determine the terms and conditions on which the privileges may be enjoyed	The Head of the Mission or other person as the Comptroller may approve

	(ii) (a) Diplomatic Agents of the Missions falling within (i) above	All goods	Free	Free	Free	<p>(a) The goods are for the personal use of the diplomatic agents of the Missions;</p> <p>(b) The diplomatic agents of the Missions are not citizens of Samoa, or permanentl resident in Samoa; and</p> <p>(c) The Minister of Foreign Affairs and Trade may determine condition on which the privileges may be enjoyed</p>	<p>Diplomatic Agents in the case of their own unaccompanied goods; or the unaccompanied goods of their respective families</p> <p>(Certificate not required in the case of accompanied goods).</p>
	(iii) (a) Members of the Administrative and Technical staff of the Mission above in (1)	Personal/ House hold effects and articles intended for initial establish-ment	Free	Free	Free	<p>(a) That the goods are for the personal use of the members of the administrative and technical staff of the mission;</p> <p>(b) That the goods are imported within six(6) of first taking up post in Samoa;</p> <p>(c) That the members of the administrative and technical staff of the mission sre not nationals of or permanently resident of Samoa;</p> <p>(d) The Minister for Foreign Affairs and Trade may determine other conditions.</p>	<p>The persons specified in column (2) employed by the Mission, for their own unaccompanied goods or the unaccompanied goods of their respective families.</p>

	(iii)(b) Members of families of persons in (iii)(a) above forming part of their households	Furniture Household effects	Free	Free	Free	<p>(a) The goods are for the personal use of the families of the members of the administrative and technical staff of the mission;</p> <p>(b) The goods are imported within six(6) of first taking up post in Samoa;</p> <p>(c) The families of the members of the administrative and technical staff of the mission are not nationals of or permanently resident of Samoa;</p> <p>(d) The Minister for Foreign Affairs and Trade may determine other conditions.</p>	Certificate not required in the case of accompanied goods of their respective families.
101	(i) International Organisations	All goods (as may be approved)	Free	Free	Free	<p>(a) The goods are directly imported by the Organization for their official use in Samoa;</p> <p>(b) The concessions are subject to any other condition that the Minister may determine in protection of Government revenue</p>	The Chief Representatives of the International organisation or such other person as the Comptroller may approve

	(ii)(a) Representatives, Members of the Committee, Diplomatic Officers and staff, and persons on Mission of the International Organisation directly above	All goods (as may be approved)	Free	Free	Free	<p>(a) The Goods are to be used by Representatives, Members of the Committee, Diplomatic Officers and staff, and persons on Mission of the International Organisation;</p> <p>and</p> <p>(b) The concessions are subject to such conditions as the Minister for Foreign Affairs and Trade determines for the protection of the revenue .</p>	<p>Representatives, Members of the Committee, Diplomatic Officers and staff, and persons on Mission of the International Organisation in the case of their own unaccompanied goods;</p> <p>or the unaccompanied goods of their respective families</p> <p>(certificate not required in the case of accompanied goods).</p>
	(ii)(b) Members of the families of the person in (ii) (a) above forming part of their household	Furniture and Household Effects	Free	Free	Free	<p>(a) The goods are imported within six (6) months of arrival into Samoa; and</p> <p>(b) Subject to any other conditions determined by the Minister for the protection of Revenue.</p>	<p>Members of the families of the person in (ii) (a) in the case of their own unaccompanied goods.</p> <p>Certificate not required in the case of accompanied goods.</p>
	(ii)(c) Members of Official Staff of persons falling under (a) above	Furniture and Household Effects	Free	Free	Free	<p>(a) The goods are imported within six months of first taking up post in Samoa;</p> <p>(b) Any other conditions determined by the Minister for Customs.</p>	<p>Members of Official Staff of persons falling under (a) in the case of their own unaccompanied goods.</p> <p>certificate not required in the case of accompanied goods.</p>

	(iii) All other persons employed in Samoa by the organization falling within (i)	Furniture and Household effects	Free	Free	Free	(a) The goods are imported within six months of first taking up post in Samoa; (b) Any other conditions determined by the Minister for Customs.	All other persons employed in Samoa by the organization falling within (i) in the case of their unaccompanied goods. certificate not required in the case of accompanied goods.
102	(i)(a) Members of a State, an organization or an Agency	(i) Furniture and Household Effects (ii) Professional and Technical equipment of persons specified in para (i) of column (2)	Free	Free	Free	(a) The goods eligible for concession are imported within six months from time to time of first taking up post in Samoa (b) The goods eligible are used by such persons in connection with their duties in Samoa; (c) The concession be subject to compliance with such conditions as the Minister responsible for Customs may determine for the protection of the revenue	Members of a State, an organization or an Agency in the case of their own unaccompanied goods. Certificate not required in the case of accompanied goods

	(i)(b) Members of the families of persons specified in (a) directly above	Furniture and Household Effects	Free	Free	Free	<p>(a) The goods eligible for concession are imported within six months from time to time of first taking up post in Samoa</p> <p>(b) The goods eligible are used by such persons in connection with their duties in Samoa;</p> <p>(c) The concession be subject to compliance with such conditions as the Minister responsible for Customs may determine for the protection of the revenue</p>	<p>Members of the families of persons specified in (i)(a) in the case of their own</p> <p>unaccompanied goods. Certificate not required in the case of accompanied goods</p>
	(ii)(a) Other persons upon whom the Minister may from time to time, by order, accord such of the immunities and privileges as set out in the Diplomatic Privileges and Immunities Act, 1978	<p>(i) Furnitures and Household Effects</p> <p>(ii) Professional and technical equipment of persons specified in para (ii) of column (2)</p>	Free	Free	Free	<p>(a) That the goods eligible for concession under para (i) of column (3) are imported within six months from of first taking up post in Samoa</p> <p>(b) That the goods are eligible for concession under para (ii) of column (3) are for the use by such persons in connection with their duties in Samoa</p>	<p>The persons specified in column (2) in the case of their own unaccompanied goods.</p> <p>Certificate not required in the case of accompanied goods</p>

	(ii)(b) Members of the families of the person in (a) above	(i) Furnitures and Household Effects	Free	Free	Free	<p>(a) That the goods eligible for concession are imported within six months from of first taking up post in Samoa</p> <p>(b) That the goods are eligible for concession are for the use by such persons in connection with their duties in Samoa</p>	<p>The persons specified in column (2) in the case of their own unaccompanied goods.</p> <p>Certificate not required in the case of accompanied goods</p>
103	(i) Consular posts headed by Consular Officers	ALL Goods (as may be approved) including items required for initial establishment	Free	Free	Free	<p>(a) That the goods are for the official use of the Consular Posts;</p> <p>(b) That the Minister may determine the terms and conditions upon which the privileges may be enjoyed</p>	<p>The Heads of Posts or such other persons as the Comptroller may approve</p>

	(ii)(a) Consular Officers of the post falling within (i) above	Furniture and Household Goods and other Goods as may be approved	Free	Free	Free	<p>(a) That the goods are for the personal use of the Consular Officers of the Consular posts.</p> <p>(b) That the consular officers are not national of or permanently resident in Samoa</p> <p>(c) The goods are imported within six months of first taking up post in Samoa</p> <p>(d) Any other condition that the Minister may determine the terms and conditions on which the privileges may be enjoyed</p>	<p>In the case of Consular Officers for their own unaccompanied goods.</p> <p>Certificate not required in the case of accompanied goods</p>
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	<p>(ii)(b) Members of the families of the persons in (a) above forming part of their household</p>	<p>Furniture and Household Effects</p>	<p>Free</p>	<p>Free</p>	<p>Free</p>	<p>(a) That the goods are for the personal use of members of the families of Consular Officers</p> <p>(b) That the members of the families of Consular Officers are not national of or permanently resident in Samoa</p> <p>(c) The goods are imported within six months of first taking up post in Samoa</p> <p>(d) That the Minister may determine the terms and conditions on which the privileges may be enjoyed</p>	<p>or the unaccompanied goods of their respective families</p> <p>Certificate not required in the case of accompanied goods</p>
	<p>(iii)(a) Persons employed in the Administrative and Technical services of the Post falling in (i) above</p> <p>(b) Members of families of the persons in (iii) (a) above forming part of their households</p>	<p>Furniture and Household Effects</p>	<p>Free</p>	<p>Free</p>	<p>Free</p>	<p>(a) Persons employed in the Administrative and Technical services of the Post falling in (i) above.</p> <p>(b) The goods are imported within six months of first taking up post in Samoa;</p> <p>(c) That Persons employed in the Administrative and Technical services of the Post falling in (i) above are not national of or permanently resident in Samoa</p>	<p>In the case of persons employed in the Administrative and Technical services of the Post and members of their families for their own unaccompanied goods</p> <p>Certificate not required in the case of accompanied goods</p>

104	Consular Posts headed by Honorary consular officers (<i>Deleted – Customs and Excise Amendment 1999, No.13</i>)				
105	(i) Regional and International Organizations approved by the Minister for Foreign Affairs and Trade	As may be approved including items for Initial Establish-ment	Normal Duties or as may be approved in accordance with the terms and conditions of any agreement between the Regional and International Organizations and the Government of Samoa	The Goods are – (a) for the official use of the Organization (b) not intended for resale or other disposal in Samoa (c) subject to the provision of the Customs Act 2014; (d) subject to any further terms and conditions as may be determine by the Minister;	Person in charge of the Regional and International Organization

	<p>(ii) Official of the Regional and International Organization specified in (i) above</p>	<p>Furniture and Household Effects and other goods as may be approved by the Minister</p>	<p>Normal duties or as may be approved</p>	<p>The Goods are –</p> <ul style="list-style-type: none"> (a) for the personal of the approved person and members of his family forming part of the household; (b) The goods are imported within six months of first taking up post in Samoa (c) subject to bonding agreements with Treasury (d) not to be resold or disposed of without the prior written approval of the Financial Secretary; (e) subject to full duties and taxes (if disposed off in Samoa within 5 years form time of initial importation) in accordance with standard procedure (f) subject to any further terms and conditions as may be determined by Comptroller 	<p>As may be approved by the Comptroller</p>
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<p>106</p>	<p>Foreign Aid Personnel and members of their family forming part of their household</p>	<p>Furniture and Household Goods</p>	<p>Normal Duties or as maybe approved subject to any agreed arrangements</p>	<p>The Goods are</p> <p>(a)for the personal use of the approved person and members of his family forming part of his household;</p> <p>(b)That the goods are imported within six (6) months of first taking up post in Samoa;</p> <p>(c)subject to bonding arrangements with Treasury;</p> <p>(d)not to be resold or disposed of without the prior written approval of the Financial Secretary;</p> <p>(e)subject to full duties and taxes (if disposed off in Samoa within five(5) years from time of initial importation) in accordance with standard procedure;</p> <p>(f)subject to any further terms and conditions as may be determined by Comptroller;</p>	<p>As may be approved by the Comptroller</p>
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107	A Private Individual	All Goods (except liquor and tobacco goods)	Free	Free	15%	<p>(a) That the value for duty of such goods does not exceed \$50 tala and the goods are for personal use of the addressee or the importer and are not for sale or to be otherwise used commercially;</p> <p>(b) That the goods are to be imported by parcel post or airfreight;</p> <p>(c) That the Proper Officer of Customs may, at this discretion, determine that more than one parcel consigned to the same or several consignees, may be treated as a single parcel and in such cases duty shall be assessed accordingly</p>	Certificate not required
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108	The Concessionaire	All Goods as may be approved by the Minister	Free	Free	15%	<p>(a) That the Concessionaire shall be approved by the Minister to sell by retail in the Customs Area at an approved Airport</p> <p>(b) That the goods shall be exported as a result of retail sale immediately prior to their departure to persons about to leave Samoa by air from an approved airport; or, that the goods shall be deemed to have been imported into the country as the result of retail sale to bona-fide passengers immediately after initial disembarkation and arrival in Samoa at an approved airport</p> <p>(c) That the import or removal from bond, storage, display and subsequent sale of the goods shall be effected under such conditions as the Comptroller of Customs may, from time to time, impose</p> <p>(d) That the Concessionaire comply with all conditions that may be imposed from time to time including any licensing fees, other fees, charges and levies.</p>	Certificate no required
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109	A bona-fide passenger finally disembarking in Samoa	<p>(i) Cigarettes, not exceeding 200 sticks; or</p> <p>(ii) Cigars, cheroots, cigarillos, and the like not exceeding 250g net weight; or</p> <p>(iii) Tobacco not exceeding 250g net weight; or</p> <p>(iv) Any combination of goods in paragraphs (i) to (ii) above, provided the net weight does not exceed 250g; and</p> <p>(v) Spirituous liquors, not exceeding 1 litre; or</p> <p>(vi) Wine not exceeding 1 litre; or</p> <p>(vii) Beer, not exceeding 1 litre; or</p> <p>(viii) Any combination of the goods in paragraphs (v) to (vii) above, provided that the combination does not exceed the equivalent quantity</p> <p>(ix) Other dutiable goods not exceeding \$500 tala in value;</p>	Free	Free	Free	<p>(a) That the goods are for personal use/consumption of the disembarking passenger and are not for resale or to be used commercially;</p> <p>(b) That the goods are accompanied at the time of final disembarkation by the passenger, or, the goods are purchased immediately after final disembarkation in Samoa by the passenger;</p> <p>(c) That in the case of goods specified in paragraphs (i) to (viii) of code 109, the age of the passenger shall not be less than 21 years;</p> <p>(d) That in the case of alcoholic beverages, spirits, cigarettes and tobacco goods specified in paragraph (i) to (viii) of code 109, no person may bring into Samoa any item under this provision if within the period of seven days preceding its importation he has brought into Samoa any item under this provision</p>	
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110	A bona fide passenger finally disembarking in Samoa	Personal effects (including professional instruments, apparatus and implements)	Free	Free	Free	<p>That the goods are –</p> <p>(a) Owned by the passenger at the time of his arrival in Samoa and are for his personal use;</p> <p>(b) Not intended as gifts or for sale or exchange;</p> <p>(c) Used prior to importation;</p> <p>(d) Not imported into Samoa more than 12 month after the date of final disembarkation of the passenger;</p> <p>(e) Are of a kind and a quantity that the proper officer of Customs is satisfied that a passenger may recently be expected</p>	<p>The passenger in the case of unaccompanied goods;</p> <p>Certificate not required in the case of accompanied goods.</p>
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111	<p>(i) Any person taking up initial permanent resident in Samoa;</p> <p>(ii) Any returning resident of Samoa</p>	<p>Household Effects</p> <p>Used Household Effects</p>	<p>Free</p> <p>Free</p>	<p>Free</p> <p>Free</p>	<p>Free</p> <p>Free</p>	<p>That the goods are –</p> <p>(a) Owned by a person specified in column (2) at the time of his arrival in Samoa and are for his personal use;</p> <p>(b) not intended as gifts or for sale or exchange</p> <p>(c) in the case of persons specify in paragraphs (ii) of column (2), used and being in the possession of such persons for a period of at least 6 months prior to their departure to Samoa;</p> <p>(d) not imported into Samoa more than 12 months after the date of final disembarkation of the passenger</p> <p>(e) Are of a kind and of a quantity which the proper officer of customs is satisfied may reasonably be expected to be used in the household.</p>	<p>Owner</p>
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112	Tourists	Yachts	Free	Free	Free	<p>(a) That the vessel is the property of the tourist and is imported solely for his/her personal use for a period of 3 months and will not be used commercially;</p> <p>(b) That the Minister may, in special instances, extend the time limit specified in condition (a) above, for a further period not exceeding 3 months</p> <p>(c) That the vessel is accepted by the comptroller for entry under Code 112 subject to any further conditions he may specify;</p> <p>(d) That the disposal or use of the vessel for purposes other than that for which the concession is granted be subject to full duty and taxes;</p> <p>(e) That disposal of vessel in Samoa be subject to the provisions of the Customs Laws</p>	The Owner
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113	(i) Fishing	<p>(a) Fishing gear and parts of Marine Engines and</p> <p>other operational requirements used in fishing boats,</p> <p>aluminium plate for fishing boat,</p> <p>motors and motor parts,</p> <p>fishing supplies and equipment,</p> <p>caulking and other material for boats,</p> <p>marine safety, navigational and electronic equipment</p> <p>(b) Fishing gear, products used as bait, and marine safety equipment only</p>	5%	Free	15%	<p>Recommendation by the Chief Executive Officer of the Ministry for Agriculture and Fisheries and approval of the Minister for Revenue</p> <p>For Item (b) of this of Code 113 (i) the goods imported specifically for commercial fishing by the importer</p>	As may be approved by the Comptroller
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	(ii) Commercial Fishing Businesses	<p>Fishing Gear And parts of Marine Engines</p> <p>And other operational requirements used in fishing boats,</p> <p>aluminum plate for fishing boat,</p> <p>motors and motor parts,</p> <p>fishing supplies and equipment,</p> <p>caulking and other material for boats,</p> <p>marine safety, navigational and electronic equipment</p>	Free	Free	15%	<p>Recommendation by the Chief Executive Officer of the Ministry for Agriculture and Fisheries and approval of the Minister for Revenue</p>	As may be approved by the Comptroller
		(b) Fishing gear, products used as bait, and marine safety equipment only	Free	Free	15%	<p>For code 113; (ii) the Importer must have an annual turnover of \$78,000; (iii) the concessions shall be subject to such conditions as the Minister for Revenue may determine for the protection of the revenue.</p>	As may be approved by the Comptroller

114	Educational Institution	<p>(i) Teaching Aids, educational printed matter (text books), stationery and other consumable items as may be approved; and</p> <p>(ii) Equipment including apparatus, appliances, tool and machinery for use in schools for teaching purposes; educational films, projectors, films and slides for use in schools; radios, clocks and furniture for use in schools</p>	Free	Free	15%	<p>Goods subject to recommendation by Director of Education and approval of the Minister</p> <p>Goods subject to recommendation by Director of Education and approval of the Minister</p>	<p>Director of Education and Head of educational Institution</p> <p>Director of Education and Head of educational Institution</p>
115	Official Malaga	Ceremonial gifts	Free	Free	Free	<p>(a) Goods for ceremonial gifts, not for commercial use/sale, in the carriage of passengers who are part of official Malaga;</p> <p>(b) Prior written approval of the Minister required.</p>	As may be approved by the Comptroller

116	Religious and Charitable Goods	<p>(a) Articles not for domestic consumption or commercial use, of a religious or charitable nature, donated Free of charge, or sold or supplied to individuals or organizations, as approved by the Minister.</p> <p>(b) Vestments ornaments and other equipment for use in a Church and approved goods for operation or use by charitable organization. Provided that no concession shall apply to building materials and equipment for Church Administration Building</p>	5%	Free	15%	<p>Goods must –</p> <p>(a) be of a religious or charitable nature;</p> <p>(b) not be for domestic consumption or commercial use;</p> <p>(c) be donated free of charge to individuals or organization in need;</p> <p>(d) be approved by the Minister;</p> <p>(e) be subject to such conditions as the Comptroller may determine for the protection of the Revenue.</p> <p>(f) in the case of goods in item (b) of Code 116, the approved goods are to be used strictly for the approved purpose and not sold or otherwise disposed of within 5 years from the time of initial approval; in the event of any disposal within the 5 years period, full duties and taxes shall be payable as may be determined.</p>	<p>As may approved by the Comptroller</p> <p>The Head of the Religious or Charitable Organization or as may be approved by the Comptroller.</p>
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117	An organisation or committee approved by Cabinet	Approved material for Disaster relief	Free	Free	15%	<p>Goods are –</p> <p>(a) intended for relief of a declared state of disaster,</p> <p>(b) received free of charge or for no more than freight and other incidental transport charges;</p> <p>(c) supplied by the United Nations or a Foreign Government or any Agency of the United Nations or a Foreign Government, or other Organizations</p> <p>(d) supplied to an approved Committee or Organization in Samoa for distribution, free or at a charge not exceeding distribution costs, to ultimate recipients without regard to race, colour or creed, whether in Samoa or the Tokelau Islands, under any scheme of assistants approved by Cabinet;</p> <p>(e) as approved by the Minister</p>	As may approved by the Comptroller
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118	Educational Institutions	Raw materials for construction of school building	5%	Free	15%	<p>(a) Goods are imported for the construction of school buildings;</p> <p>(b) recommended by the Director of Education and approved by the Minister</p> <p>(c) subject to such conditions as the Comptroller may impose for the protection of Revenue</p> <p>(d) subject to such further conditions as the Comptroller may impose to ensure compliance with terms of concession</p>	Director of Education and Head of Educational Institution
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119	Miscellaneous Items	(a) Flavoured milk beverages	5%	Free	15%	Such conditions as may be imposed by the Comptroller for the protection of the Revenue	As may be approved by the Comptroller.
		(b) Milo, Ovaltine and other chocolate or cocoa based processed beverages	5%	Free	15%		
		(c) Chicken meat, nuggets and patties					
		(d) French fries, potato wedges	5%	Free	15%		
		(e) Tombstones and gravestones					
		(f) Baby napkins (cloth or paper)	5%	Free	15%		
		(g) Sanitary pads	5%	Free	15%		
		(h) Bread concentrates and pre-mixes					
		(i) Aircraft parts, aviation gas, jet fuel/aviation kerosene	5%	Free	15%		
		(j) Sporting facilities and construction	5%	Free	15%		
			Free	Free	15%		
	5%	Free	15%				
	5%	Free	15%				

120	<p>Goods for economic social cultural or other purposes:</p> <p>(a) General</p> <p>(b) Energy Saving Devices</p>	<p>Goods imported for economic social cultural or other purposes not otherwise specified in this Schedule as may be determined by the Minister, subject to such conditions as are set by him</p>	Free	5%	15%	<p>(a) As determined by the Minister; and</p> <p>(b) As may be further determined by the comptroller for the protection of the Revenue</p> <p>Items must in the opinion of the Minister use alternative power such as solar, wind, electricity, water etc or a combination of the avocve with fossil fuel or other alternative energy source such as hybrind or electricity vehicles and energy saving devices. Concession is restriced to complete untis and does not extend to spare parts.</p>	<p>As may be determined by the Comptroller</p> <p>As may be determined by the Comptroller</p>
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121	(i) Commercial Poultry Farmers	a) Raw materials used by Poultry Farmers for Feed and packaging Chicken Products	Free	Free	15%	(a) Goods must - (i) be imported by businesses approved by the Chief Executive Officer of the Ministry of Commerce, Industry and Labour;	As may be approved by Comptroller
	(ii) Commercial Manufacturers of Agricultural Products for export and import substitution	(a) Raw materials used for agricultural processing	Free	Free	15%	(ii) not be resold or used for purposes other than those directly linked to the specified manufacturer or production activities of the persons listed in Column 2 of Code 121;	
	(iii) Commercial Handicraft Manufacturers	(a) raw materials used in production of handicrafts (b) tools and equipment	Free	Free	15%	(iii) be imported and used by persons for businesses with an annual turnover of more than \$78,000; (iv) not be resold or used for purposes other than those directly linked to the specified manufacturer or production activities of the persons listed in Column 2 of Code 121;	
	(iv) Commercial Elei Garment Manufacturers	(a) raw materials for elei garment production	Free	Free	15%	(v) be imported and used by persons for businesses with an annual turnover of more than \$78,000; (vi) be approved by the Minister responsible for Revenue;	

						<p>(a) goods listed as item (b) of Column 3 of Code 121 for persons in paragraph (iii) of Column 2 shall be granted import duty concessions on a one off basis;</p> <p>(b) such conditions as may be imposed by the Comptroller for the protection of revenue.</p>	<p>As may be approved by Comptroller</p>
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