

SECOND SCHEDULE
PART A – CONCESSION APPLICABLE TO PARTICULAR GOODS, PERSONS OR BODIES

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CONCESSIONS APPLICABLE TO PARTICULAR GOODS, PERSONS OR BODIES

Notes:-

- 1.- Unless the context otherwise requires, all references to column numbers in these notes are to be taken to apply to the Columns as described by the numbers 1-8, in this Schedule.
- 2.- Except where in this part of the Customs Tariff a concession is provided without reference to a Ministerial approval, this part of the Tariff merely provides operation of Section 3(2) of this Act in all cases, goods must be entered under the item in which they are classified in the Standard Tariff contained in the First Schedule to the Customs Tariff Act.
- 3.- Subject to the provisions of Note 4 below and of any other qualifying note to this Schedule, goods specified against Code number and Person or Body listed respectively in Columns (1) and (2), maybe entered at the rates of import duty prescribed in Column (4), (5) and (6) instead of any higher rates of import duty applicable under the First Schedule.
- 4.- Application of the concessional rates of import duty under this Schedule is governed by the following conditions:-
 - (a) That the concession may only be claimed by the person or body specified in the column (2);
 - (b) That, where applicable, the goods are of a type consistent with the name or description specified in Column (3);
 - (c) That any condition in Column (7) specifying the use of the goods, shall be taken inter alia, to limit such goods to the type, kind or quantity suitable and consistent for such use;
 - (d) That all conditions specified in Column (7) and any additional conditions that maybe specified by the Comptroller and / or the Minister under Note 10 are fulfilled, provided that;
 - (i) When any condition affecting the goods is not fulfilled after the goods leave Customs control, the Comptroller may withdraw the concession and collect the rate of duty applicable under the First Schedule; and
 - (ii) Such collection shall be without prejudice to action under any other law for the time being enforce and applicable to such transaction.
 - (e) That, where applicable in Column (8), a Certificate is submitted in accordance with Notes 5 and 6 below, and
 - (f) That the Comptroller, in his discretion, accepts goods for entry at the rates of duty under this Schedule
- 5.- Except in the case of goods which the proper officer of Customs accepts as accompanied goods, Duty concessions under this Schedule are claimed by endorsing on the prescribed Customs entry the relevant Code number of Column (1) of this Schedule. Where it is indicated in Column (8) that a Certificate is required, such certificate shall be endorsed on the prescribed Customs Entry or, in approved cases, attached thereto and shall be in the following:

"I hereby certify that the within mentioned goods are imported by/to be supplied to

.....
(Name of person or body in respect of which concession is claimed)

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.

Signature.....

Name.....

Date.....

Status.....

“delete whichever does not apply”

- 6.- The Comptroller may require the submission and verification of specimen signatures by any person who is to sign a certificate under Column (8);
- 7.- Unless the contrary is stated or the context otherwise requires, goods specified in Column (3) shall:
 - (a) Be imported by or on behalf of the person or body specified in Column (2); or
 - (b) Not be delivered exbond without the express approval of the Comptroller;
- 8.- Goods specified in Column (2) of Codes 109, 110 and 111 are to be taken not to apply to goods imported within one month of:
 - (a) Export under drawback from Samoa; or
 - (b) Export exbond from Samoa
- 9.- For the purposes of these concessions, the expressions “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 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 this Concession;
- 10.- Notwithstanding the conditions specified in column (7) of Codes 100 to 118 (and any other codes that may be provided from time to time), the Minister and/or the Comptroller of Customs may (from time to time) impose additional conditions and measures for the protection of the Revenue, or for the granting or revocation of privileges and rights (to any tariff concession or privilege under this Schedule), the recovery of costs and expenses and for ensuring that concessions and exemptions are properly claimed and utilized, the right to impose additional conditions or requirements shall extend to repossession and recovery of any goods, imposition of penalties, license fees, other fees, charges and levies, security etc.
- 11.- Fiscal privileges accorded to Persons and Bodies (and referred to in Codes 100 to 105 of this Schedule) remain subject to the provisions of the Diplomatic Privileges and Immunities Act, 1978 or as may be determined by the Minister of Foreign Affairs in concurrence with the Minister of Finance in any particular case or from time to time;
- 12.- The disposal or use of approved goods in Column (3) for purposes other than that for which the concessions is granted are subject to the provisions of the applicable Act(s) and any conditions that may be made thereunder from time to time;
- 13.- For the purposes of these concessions, the phrase, “as may be approved” appearing in Columns (4)(5)(6) includes the situation where Government of Samoa may (subject to such conditions as may be determined) provide the concession by paying applicable duties and taxes in any particular case; in such an event, the goods may be subject to bonding and final duty assessment.
Such bonding condition for all goods imported after the 29th May 1998 shall be for a period of 5 years. All goods disposed of in Samoa within the period of bond shall be subject to full duties and taxes as may be determined.

CONCESSIONS

Code No.	Persons/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
100	(i) Diplomatic Missions of the States to which the Minister may, from time to time, on the advice of Cabinet, accord privileges specified in Article 36 in the First SCHEDULE to the Diplomatic Privileges and Immunities Act, 1978;	All Goods	Free	Free	Free	(a) That the goods are for the official use of the Diplomatic Mission; (b) That the Minister may determine the terms and conditions on which the privileges may be enjoyed	The Head of the Mission other person as the Comptroller may approve
	(ii)(a) Diplomatic Agents of the Missions falling within (i) above and upon whom the Minister may, from time to time, by order, confer the privileges specified in Article 36 in the First SCHEDULE to the Diplomatic Privileges and Immunities Act.	All Goods	Free	Free	Free	(a) That the goods are for the personal use of the persons specified in column (2); (b) That the persons specified in column (2) are not nationals of, or permanently resident in Samoa (c) That the Minister may determine the terms and conditions on which the privileges may be enjoyed	The persons specified in column (2) in the case of their own unaccompanied goods or the unaccompanied goods of their respective families (Certificate not required in the case of accompanied goods).
	(iii)(a) Members of the Administrative and Technical staff of the Mission falling within (i) above upon whom the Minister may, from time to time, by order, confer the privileges specified in Article 37 in the first SCHEDULE to the Diplomatic Privileges and Immunities Act, 1978;	Personal / Household Effects and articles intended for initial establishment	Free	Free	Free	(a) That the goods are for the personal use of the persons specified in column (2); (b) That the goods are imported within six months of first taking up post in Samoa (c) That the persons specified in column (2) are not nationals of or permanently resident in Samoa	The persons specified in column (2) employed by the Mission, for their own unaccompanied goods or the unaccompanied goods of their respective families. Certificate not required in the case of accompanied goods of their respective families. Certificate not required in the case of accompanied goods.
	(iii)(b) Members of families of persons in (a) above forming part of their households	Furniture and Household Effects	Free	Free	Free	(d) That the Minister may determine the terms and conditions on which the privileges may be enjoyed	

Code No.	Persons/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
101	(i) International Organisations to which the Minister may, from time to time, by order, accord all such privileges and immunities as are specified in the Second SCHEDULE to the Diplomatic Privileges and Immunities Act, 1978;	All goods (as may be approved)	Free	Free	Free	(a) That the goods are directly imported by the Organizations for their official use in Samoa (b) That the concessions are subject to such conditions as the Minister may determine for the protection of the Revenue, including the disposition of goods imported pursuant to such concession.	The chief Representatives or such other persons as the Comptroller may approve
	(ii)(a) Representatives, Members of the Committee, Diplomatic Officers and staff, and persons on Mission of the International Organization falling within (i) above and upon whom the Minister may, from time to time by order, confer the privileges and immunities specified in the Third SCHEDULE to the Diplomatic Privileges and Immunities Act, 1978;	All goods (as may be approved)	Free	Free	Free	That the goods are – (a) for the use of persons specified in paragraph (ii)(a), (ii)(b) and (iii)(c) in column (2) of code 101 (b) that the concessions are subject to such conditions as the Minister may determine for the protection of the revenue.	The persons specified in column (2) in the case of their own unaccompanied goods or the unaccompanied goods of their respective families (certificate not required in the case of accompanied goods).
	(ii)(b) Members of the families of the person in (a) above forming part of their household provided that they are not nationals of, or permanently resident in Samoa, and upon whom the Minister may, from time to time, by order, confer the privileges specified in the Forth Schedule to the Diplomatic Privileges and Immunities Act, 1978;	Furniture and Household Effects	Free	Free	Free	(a) That the goods are imported within six months of arrival into Samoa (b) That the concessions are subject to such conditions as the Minister may determine for the protection of the revenue.	The persons specified in column (2) in the case of their own unaccompanied goods. Certificate not required in the case of accompanied goods.
	(ii)(c) Members of Official Staff of persons falling under (a) above and upon whom the Minister may, from time to time, by order, confer the privileges specified in the Fifth SCHEDULE to the Diplomatic Privileges and Immunities Act, 1978	Furniture and Household Effects	Free	Free	Free	(a) That the goods are imported within six months of first taking up post in Samoa	The persons specified in column (2) in the case of their own unaccompanied goods. Certificate not required in the case of accompanied goods

Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
103	(i) Consular posts headed by Consular Officers to which the Minister may from time to time, by order, accord privileges specified in Article 50 in the sixth SCHEDULE to the diplomatic privileges and Immunities Act, 1978;	ALL Goods (as may be approved) including items required for initial establishment	Free	Free	Free	(a) That the goods are for the official use of the Consular Posts; (b) That the Minister may determine the terms and conditions upon which the privileges may be enjoyed	The Heads of Posts or such other persons as the Comptroller may approve
	(ii)(a) Consular Officers of the post falling within (i) above upon whom the Minister may from time to time, by order, confer the privileges specified in Article 50 in the Sixth SCHEDULE to the Diplomatic privileges and Immunities Act, 1978;	Furniture and Household Goods and other Goods as may be approved	Free	Free	Free	(a) That the goods are for the personal use of the persons specified in column (2); (b) That the persons specified in column (2) are not national of or permanently resident in Samoa	The persons specified in column (2) in the case of their own unaccompanied goods or the unaccompanied goods of their respective families Certificate not required in the case of accompanied goods
	(ii)(b) Members of the families of the persons in (a) above forming part of their household	Furniture and Household Effects	Free	Free	Free	(c) The goods are imported within six months of first taking up post in Samoa (d) That the Minister may determine the terms and conditions on which the privileges may be enjoyed	
	(iii)(a) Persons employed in the Administrative and Technical services of the Post falling in (i) above upon whom the Minister may from time to time, by order, confer the privileges specified in Article 50 in the Sixth SCHEDULE to the diplomatic privileges and Immunities Act, 1978; (b) Members of families of the persons in (a) above forming part of their households		Free	Free	Free	(a) That the goods are for the personal use of the persons specified in column (2); (b) The goods are imported within six months of first taking up post in Samoa; (c) That the persons specified in column (2) are not national of or permanently resident in Samoa	The persons specified in column (2) in the case of their own unaccompanied goods or the unaccompanied goods of their respective families Certificate not required in the case of accompanied goods
104	Consular Posts headed by Honorary consular officers (<i>Deleted – Customs and Excise Amendment 1999, No.13</i>)						

Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import	Duty	Rates	Conditions	Certificate to be signed by
			Import	Excise	VAGST		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
105	(i) Regional and International Organizations approved by the Minister	As may be approved including items for Initial Establishment	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			<p>The Goods are –</p> <p>(a) for the official use of the Organization</p> <p>(b) not intended for resale or other disposal in Samoa</p> <p>(c) subject to the provision of the Customs Act;</p> <p>(d) subject to any further terms and conditions as may be determine by the Minister;</p>	Person in charge
	(ii) Official of the Regional and International Organization specified in (i) above	Furniture and Household Effects and other goods as may be approved by the Minister	Normal duties or as may be approved			<p>The Goods are –</p> <p>(a) for the personal of the approved person and members of his family forming part of the household;</p> <p>(b) The goods are imported within six months of first taking up post in Samoa</p> <p>(c) subject to bonding agreements 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 5 years form 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>	As may be approved by the Comptroller

Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
106	Foreign Aid Personnel and members of their family forming part of their household	Furniture and Household Goods	Normal Duties or as maybe approved subject to any agreed arrangements			<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>	OWNER

Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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
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>	As may be approved by the Minister

Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
108 contd						<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>	
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>	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 column (3) the age of the passenger shall not be less than 21 years.</p>	Certificate not required

Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
109 contd		(v) Spirituous liquors, not exceeding 2250mls; or (vi) Wine not exceeding 2250mls; or (vii) Beer, not exceeding 2250mls; or (viii) Any combination of the goods in para (v) to (vii) above, provided that the combination does not exceed the equivalent quantity (ix) Other dutiable goods not exceeding \$500 tala in value;				(d) That in the case of alcoholic beverages, spirits, cigarettes and tobacco goods specified in paragraph (i) to (viii) of column (3), 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	
110	A bona fide passenger finally disembarking in Samoa	Personal effects (including professional instruments, apparatus and implements)	Free	Free	Free	That the goods are – (a) Owned by the passenger at the time of his arrival in Samoa and are for his personal use; (b) Not intended as gifts or for sale or exchange; (c) Used prior to importation; (d) Not imported into Samoa more than 12 month after the date of final disembarkation of the passenger; (e) Are of a kind and a quantity that the proper officer of Customs is satisfied that a passenger may recently be expected to carry in his baggage;	(i) The passenger in the case of unaccompanied goods; (ii) Certificate not required in the case of accompanied goods.
111	(i) Any person taking up initial permanent resident in Samoa; (ii) Any returning resident of Samoa	Household Effects Used Household Effects	Free Free	Free Free	Free Free	That the goods are – (a) Owned by a person specified in column (2) at the time of his/her arrival in Samoa and are for his personal use; (b) not intended as gifts or for sale or exchange	Owner

Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
111 contd						<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>	
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>	Owner

Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
113	(i) Fishing	Fishing Gear And parts of Marine Engines And other operational requirements used in fishing boats, aluminum plate for fishing boat, motors and motor parts, fishing supplies and equipment, caulking and other material for boats, marine safety, navigational and electronic equipment	5%	Free	15%	(a) Recommendation by the Chief Executive Officer of the Ministry for Agriculture and Fisheries and approval of the Minister for Revenue	As may be approved by the Comptroller
	(ii) Commercial Fishing Businesses	(b) Fishing gear, products used as bait, and marine safety equipment only	Free	Free	15%	(b) for Item (b) of Column (3) of Code 113 (i) the goods imported must be used specifically for commercial fishing by the importer specified in paragraph (ii) of column (2) of 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.	

Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
114	Educational Institution	(i) Teaching Aids, educational printed matter (text books), stationery and other consumable items as may be approved; and	Free	Free	15%	Goods subject to recommendation by Director of Education and approval of the Minister	Director of Education and Head of educational Institution
		(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	5%	Free	15%	Goods subject to recommendation by Director of Education and approval of the Minister	Director of Education and Head of educational Institution
115	Official Malaga	Ceremonial gifts	Free	Free	Free	(a) Goods for ceremonial gifts, not for commercial use/sale, in the carriage of passengers who are part of official malaga; (b) Prior written approval of the Minister required.	As may be approved by the Comptroller
116	Religious and Charitable Goods	(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.	5%	Free	15%	Goods must – (a) be of a religious or charitable nature; (b) not be for domestic consumption or commercial use; (c) be donated free of charge to individuals or organization in need; (d) be approved by the Minister; (e) be subject to such conditions as the Comptroller may determine for the protection of the Revenue	As may approved by the Comptroller

Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
116 contd	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%	(f) in the case of goods in item (b) of Column (3) 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>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>
117	An Organization 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>	As may be approved by the Comptroller

117 contd						(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; (e) as approved by the Minister	
118	Educational Institutions	Raw materials for construction of School building	5%	Free	15%	(a) Goods are imported for the construction of school buildings; (b) recommended by the Director of Education and approved by the Minister (c) subject to such conditions as the Comptroller may impose for the protection of Revenue (d) subject to such further conditions as the Comptroller may impose to ensure compliance with terms of concession	Director of Education and Head of Educational Institution
119	Miscellaneous Items	(a) Flavoured milk beverages (b) Milo, Ovaltine and other chocolate or cocoa based processed beverages (c) Chicken meat, nuggets and patties (d) French fries, potato wedges (e) Tombstones and gravestones (f) Baby napkins (cloth or paper) (g) Sanitary pads (h) Bread concentrates and pre-mixes	5% 5% 5% 5% 5% 5%	Free Free Free Free Free Free	15% 15% 15% 15% 15% 15%	Such conditions as may be imposed by the Comptroller for the protection of the Revenue	As may be approved by the Comptroller.

Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
119 contd		(i) Aircraft parts, aviation gas, jet fuel/aviation kerosene (j) Sporting facilities and construction	Free 5%	Free Free	15% 15%		
120	Goods for economic social cultural or other purposes	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	8%	Free	15%	(a) As determined by the Minister (b) As may be further determined by the comptroller for the protection of the Revenue	As may be determined by the Comptroller
121	(i) Commercial Poultry Farmers (ii) Commercial Manufacturers of Agricultural Products for export and import substitution (iii) Commercial Handicraft Manufacturers	(a) Raw materials used by Poultry Farmers for Feed And packaging Chicken Products (a) Raw materials used for Agricultural processing (a) raw materials used in Production of handicrafts (b) tools and quipment	Free Free Free	Free Free Free	15% 15% 15%	(a) Goods must - (i) be imported by businesses approved by the Chief Executive Officer of the Ministry of Commerce, Industry And Labour; (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) be imported and used by persons for businesses with an annual turnover of more than \$78,000;	As may be approved by Comptroller

Code No.	Personal/Bodies	Goods Eligible for Duty Concession	Import Import	Duty Excise	Rates VAGST	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
121 contd	(iv) Commercial Elei Garment Manufacturers	(a) raw materials for elei Garment production	Free	Free	15%	(iv) be approved by the Minister responsible for Revenue; (b) 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; (c) such conditions as may be imposed by the Comptroller for the protection of revenue.	