

SECOND SCHEDULE
PART B – CONCESSIONS APPLICABLE TO TRADE AGREEMENTS IN WHICH
SAMOA IS A PARTY TO

INDEX

Acronym	Agreement Title
PICTA	Pacific Island Countries Trade Agreement
PACER Plus	Pacific Agreement on Closer Economic Relations Plus Agreement
iEPA	interim European Partnership Agreement

CONCESSIONS APPLICABLE TO TRADE AGREEMENTS IN WHICH SAMOA IS A PARTY TO

Note:-

- 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 1-4, in this Schedule.
- 2.- This part of the Tariff merely provides operation of the Trade Agreements Samoa has entered into with other countries, particularly: PICTA, iEPA and PACER Plus Agreement.
- 2.- For PICTA purposes, all tariff lines are now duty free with the exception of tariff lines in the negative list which is attached to the Agreement which is marked Part A of this Schedule.
- 3.- For PACER Plus, the Schedule of Commitments by Samoa that are included in Chapters 1 to Chapter 97 of the HS Tariff Schedule to the Act.
- 4.- Concessions application for iEPA may be added at a later stage by way of Order pursuant to section 6 of the Customs Tariff Act 1975.
- 5.- Subject to the provisions of Note 6 below and of any qualifying note to this Schedule, goods specified against Code number and Trade Agreement listed respectively in Columns (1) and (2), maybe entered at the rates of import duty under Columns (4).
- 6.- 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 persons of signatories of the Agreements to which this Schedule applies;
 - (b) That for PICTA purposes, a Certificate of Origin must be submitted and should bear the signature of the Authorized Personnel of the Exporting certification Authority in accordance with the approved specimen of signatures circulated to Forum Island Countries;
 - (c) That for PACER Plus purposes the goods must meet the requirements set out in the Customs (Rules of Origins for PACER Plus Goods) Regulations 2019.
- 6.- The Comptroller may require the submission and verification as required under section 100 of the Customs Act 2014.
- 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 ex-bond without the express approval of the Comptroller.
- 8.- Duty concessions under this Schedule are claimed by endorsing on the prescribed Customs entry the relevant code number of the Code Column (1) under this Schedule;

CONCESSIONS

Concession code (1)	Trade Agreement (2)	Goods eligible for duty concession (3)	Import Duty Rates (4)	Duty Excise	Rates VAGST	Conditions
400	Pacer Plus	All goods	As approved by the Head of State, acting on the advice of Cabinet under an Order (pursuant to section 6 of the principal Act) with import duty rates specified under the Schedule of Commitment by Samoa under PACER Plus.	Approved rates	Approved rates	The goods have to meet the criteria set out in the Customs (Rules of origin for PACER Plus goods) Regulations 2019
401	iEPA		As approved by the Head of State, acting on the advice of Cabinet under an Order (pursuant to section 6 of the principal Act) with import duty rates specified under Schedule of Commitment by Samoa under iEPA.	Approved rates	Approved	
402	PICTA		As approved by the Head of State, acting on the advice of Cabinet under an Order (pursuant to section 6 of the principal Act) with import duty rates specified under Schedule of Commitment by Samoa under PICTA	Approved rates	Approved rates	