

# TERMS & CONDITIONS

- ◆ All approved goods imported for a qualifying project shall be kept in a secure manner.
- ◆ Any authorized shall be entitled during reasonable hours to enter and inspect the premises where a qualifying project is.
- ◆ No approved goods with exemption shall be sold or given away within 5 years of commencement of its operation.
- ◆ Duty previously exempted under the Act becomes due and payable if an approved person or relevant assignee within 5 years of commencement of its operation or receiving import duty exemption or any longer time frame as determined by the Chief Executive Officer:

- A. Ceases business operations; or
- B. fails to meet the criteria or conditions provided in the regulations; or
- C. the requirement or condition upon which import duty assistance was initially granted has not been complied with.

## TIMEFRAME

The qualifying project is only eligible under the scheme for 3 years from the date of approval.

A person importing approved goods in respect of an aviation development project, **who fails to comply with conditions of the scheme:**



- Commits an offence and is liable on conviction to a fine not exceeding 500 penalty units or imprisonment for a term not exceeding 1 year.
- Selling, disposes of, possesses or uses any approved goods commits an offence, and is liable on conviction to imprisonment for a term not exceeding 1 year or to a fine not exceeding 500 penalty units.
- Fails to comply with a provision of the regulation commits an offence and is liable on conviction to a fine not exceeding 250 penalty units.
- Imprisonment for a term not exceeding 1 year or to a fine not more than 500 penalty units if a person who knowingly supplies any false or misleading information.

For further enquiries please contact:

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Ministry of Commerce, Industry and Labour

Matagaluega o Pisinisi, Alamanuia ma Leipa



## AVIATION TRANSPORT DEVELOPMENT SCHEME



### What is Aviation Transport Development scheme?

- It is one of the Government of Samoa Support programs aimed at further encouraging the development of Aviation Projects in Samoa.
- It is mainly for the exemption of customs duty on approved imported goods from overseas suppliers

## Application must also contain the following:



### Criteria and application for Approved Goods:



- A. Approved goods apply only to the following capital goods used solely for a qualifying project:
- i. Airplanes of an unladen weight not exceeding 15,000kg and designed for the commercial transport of persons as described in tariff heading 8802.3010 of HS 2007.
  - ii. Parts of aeroplanes described in subparagraph (i).
  - iii. Aviation gasoline, aviation kerosene and jet fuel included under tariff headings 2710.1120 and 2710.1130 of HS 2007.
- B. approved goods are assessed by the Investment committee.

### How to qualify under the scheme?

The applicant needs to satisfy all the listed criteria below:

- ◇ The propose project has to be beneficial to the economy of Samoa.
- ◇ The project has to be in the public interest.
- ◇ The project will establish a new route or re-establish an old route no longer serviced by an air transport provider.
- ◇ The project is new to Samoa, and the applicant has no other aviation transport operations in any other country.
- ◇ The nature of the application's project, the resulting aviation service, the anticipated volume operation during each of the first 10 years of operation, where and how the service is to be marketed.