



## Guidelines for Applications Code 121 of the Customs Tariff Amendment Act 2008

This scheme is one of the Government's assistance program to further develop domestic businesses including; Commercial Poultry Farmers, Commercial Manufacturers of Agricultural Products, Commercial Handicraft Manufacturers and Commercial Elei Garment Manufacturers to effectively manufacture quality competitive products for both the domestic and international markets. The assistance is mainly for the reduction of Import Duty from 8% to 0% for imported raw and other particular materials from overseas suppliers for use by businesses approved under the Customs Tariff Amendment Act 2008.

### **(1) GUIDELINES WHEN CONSIDERING ASSISTANCE TO BE ACCORDED TO ABOVE COMPANIES.**

1. A registered company and holder of a current business license and are VAGST registered (with the exception of primary producers)
2. Has an annual turnover of or more than \$78,000 Samoan tala
3. Provide evidence (Name & Address) of overseas suppliers of raw materials, tools, plant and equipment
4. Must first register with MCIL under the Category "Elei and Garment manufacturers" before a formal application is considered by the Ministry
5. Provide evidence of exports / main markets of export and value of exports on a yearly basis

*[Guidelines (4) and (5) have been devised specifically for Garment manufacturers sector only]*

### **(2) SUMMARY OF DUTY CONCESSIONS/EXEMPTIONS PER SECTOR:**

<b>SPECIFIC SECTOR</b>	<b>MATERIALS FOR EXEMPTION</b>	<b>ADMINISTRATION</b>
<b>Commercial Manufacturers of Agricultural Products for Export and Import Substitution</b>	All raw materials for Agricultural Processing	<i>Ministry of Commerce, Industry and Labour</i>
<b>Commercial Handicrafts Manufacturers</b>	1. All raw materials used in production of Handicrafts. 2. Tools and equipment	<i>Ministry of Commerce, Industry and Labour</i>
<b>Commercial Poultry Farmers</b>	Raw Materials used by Poultry Farmers for feed and Packaging of chicken products	<i>Ministry of Commerce, Industry and Labour</i>
<b>Commercial Elei &amp; Garment Manufacturers</b>	All raw materials for Garment Production.	<i>Ministry of Commerce, Industry and Labour</i>

*All items will be classified using the Harmonized Code and this will be administered by the Ministry of Revenue in collaboration with the Ministry of Commerce, Industry & Labour.*

**(3) CONDITIONS:**

As per provision of the Customs Tariff Amendment Act 2008 section 3 under the code 121, all goods must:

1. be imported by businesses approved by the CEO Ministry of Commerce, Industry and Labour.
2. 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.
3. be imported and used by persons for businesses with an annual turnover of more than \$78,000.
4. be approved by the Minister responsible for Ministry for Revenue.
5. tools and equipment for use by handicraft manufacturers, a one off approval will be granted for import duty concession.
6. personal effects, maintenance and spare parts materials are not covered under this scheme.

## APPLICATION FORM:

*Please address all applications to the Chief Executive Officer of the Ministry of Commerce Industry & Labour.*

Note:

- This application form must be duly completed and submitted to MCIL along with relevant supporting documents as outlined in bullet point (1) of the Guidelines;
- Please attach additional paper(s) should you require additional space for responses under each Question.

### **1. COMPANY DETAILS:**

Company/Individual Name		
Date Established		
Business License Number where appropriate		
Contact Person		
Phone / Fax /E-mail		
Postal Address		
Current Products & markets (types, production capacity per week/month, domestic & international retail price)		
Origin/ source of intended items to be considered under this assistance.		
Sector (please select)	Commercial Poultry Farmers	
	Commercial Manufacturers of Agricultural Products for Export and Import Substitution	
	Commercial Handicraft Manufacturers	
	Commercial Elei Garment Manufacturers	

**2. OTHER INFORMATION:**

**(i) Description of business operation** (Briefly describe the nature of your business operation?)

**(ii) Project Justification** (How would the scheme contribute to the operation's long term objective?)

**(iii) Benefits to the economy** (project's contribution to economy?)

**3. PLEASE LIST ALL INTENDED GOODS FOR CONSIDERATION UNDER THIS ASSISTANCE:**

Commodity Description	HS Codes	Quantity (Specify unit)	Cost/Unit	Total Cost	Source: Country of Origin

**For Official use Only**

<b>Date when application was received</b>	
<b>Name of Receiving Officer</b>	
<b>Signature of Receiving Officer</b>	
<b>Comments</b>	