

# 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.



For further enquiries please contact:

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Ministry of Commerce, Industry and Labour  
Matagaluega o Pisinisi, Alamanuia ma Leipa



# CODE 121 SCHEME



# What is Code 121?

This scheme is one of the Government of Samoa assistance programs aimed at further developing domestic businesses to effectively manufacture quality competitive products for both the domestic and international markets. It is the reduction of Import Duty from 8% to 0% for imported raw and other particular materials from overseas suppliers.

## Who is eligible?

The scheme is offered only to the eligible businesses that fall under the **four (4) categories** below:

1. Commercial Handicrafts Manufacturers

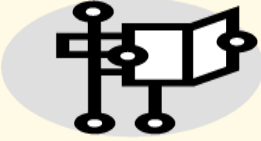
2. Commercial Manufacturers of Agricultural Products for exports and import substitution.

3. Commercial Poultry Farmers

4. Commercial Elei & Garment Manufacturers



# GUIDELINES



All businesses that wish to apply must follow the guidelines mentioned below in order to be eligible under the scheme:

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

# APPROVED GOODS

| CATERGORIES  | APPROVE GOODS   | Administration |
|--|---|----------------|
| Commercial Manufacturers of Agricultural Products for Export and Import Substitution | -All raw materials for Agricultural Processing                                    | MCIL/MCR       |
| Commercial Handicrafts Manufacturers   | -All raw materials used in production of Handicrafts.<br><br>-Tools and equipment | MCIL/MCR       |
| Commercial Poultry Farmers   | -Raw Materials used by Poultry Farmers for feed and Packaging of chicken products | MCIL/MCR       |
| Commercial Elei & Garment Manufacturers  | -All raw material for Garment production  | MCIL/MCR       |

**NOTE:**

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