

## TIMEFRAME:

### **Construction/building materials**

Timeframe for the importation of all construction and building materials is 24 months (2 years) from the commencement date of construction.

### **Office amenities & equipment**

Timeframe is 3 years starting from the date the Cabinet approval was issued for the qualifying project.

### **Extension of Timeframe**

Applications for extension of timeframe must be submitted to MCIL before the existing approval expires.

## MANDATE:

This Scheme is facilitated by the Industry Development & Investment Promotion (IDIP) Division under the Ministry of Commerce, Industry & Labour.

The criteria and assessment for all applications are done in accordance with the following:

- Customs Act 1977
- Customs Amendment Act 2007 (Section 163A)
- Customs Act 2014
- Customs Amendment Act 2022 (Section 127A)
- Customs (Development Projects) Regulations 2010 (or Customs (Tourism and Manufacturing) Regulation 2019)



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



# *Duty Concession Scheme (DCS)*



### **For further information contact**

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## What is DCS?

- DCS is a Government Assistance program aimed at encouraging and supporting the development of 'eligible businesses' approved as a "Qualifying Project", allowing for duty free importation of materials and equipment used in the completion of an approved project within a set timeframe.

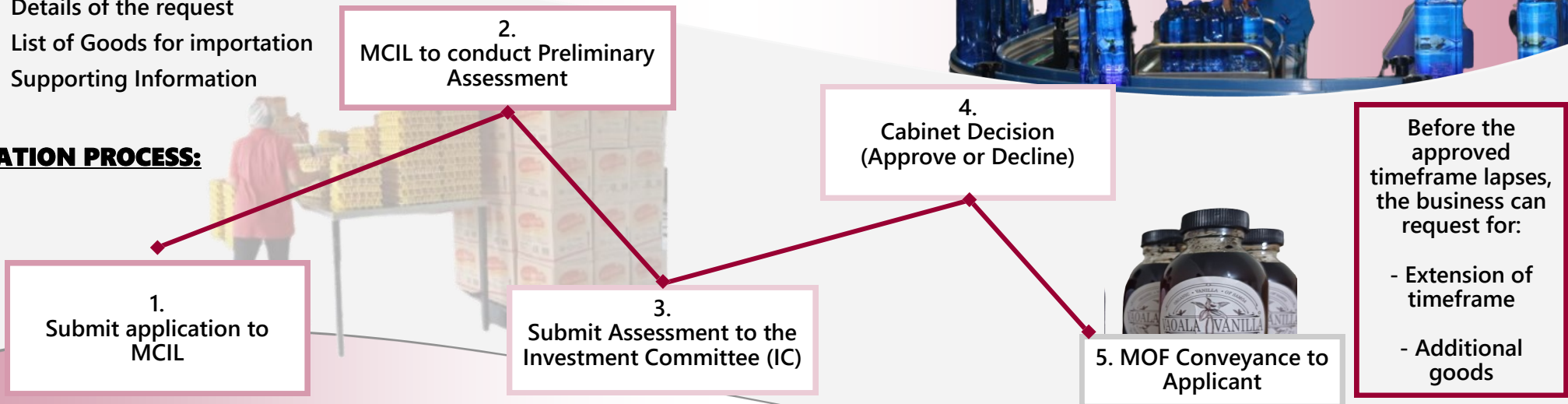
## Who can apply?

- Businesses within the four industries: Tourism, Manufacturing, Agriculture & Fisheries.

## How to apply?

- An application containing the following information must be submitted to MCIL:
  - Detail of Business & project
  - Benefits to the Economy
  - Timeframe of Project
  - Details of the request
  - List of Goods for importation
  - Supporting Information

## APPLICATION PROCESS:



## APPROVED GOODS for duty free importation:

- ✓ Construction/building materials
- ✓ Manufacturing tools or equipment
- ✓ Office amenities and equipment
- ✓ Furniture & fixtures
- ✓ Cooking equipment
- ✓ Agricultural & Aquaculture machinery or equipment



## INELIGIBLE GOODS:

- × Motor Vehicles unless it is an integral part of the development.
- × Personal Effects, equipment & machineries for maintenance purposes.

## ELIGIBILITY CRITERIA: (as a Qualifying Project)

- ✓ Must be a business within one of the four eligible industries - Tourism, Manufacturing, Agriculture & Fisheries.
- ✓ Must be a registered business with a valid business license and VAGST registration.
- ✓ Proposed project must be approved by Cabinet as a "Qualifying Project".
- ✓ Requested goods for importation must be from the Approved Goods List.

