

## SAMOA

### Arrangement of Provisions

1. Short title and commencement
2. Dumping duty for the protection of domestic industry

---

2011, No. 11

### AN ACT to amend the Customs Tariff Act 1975.

*[11<sup>th</sup> October 2011]*

**BE IT ENACTED** by the Legislative Assembly of Samoa in Parliament assembled as follows:

**1. Short title and commencement-**(1) This Act may be cited as the Customs Tariff Amendment Act (No.2) 2011 and shall be read together with and form part of the Customs Tariff Act 1975 (öPrincipal Actö).

(2) This Act commences on the date of assent by the Head of State.

**2. Dumping duty for the protection of domestic industry** ó  
For section 9 of the Principal Act, substitute:

**“9. Dumping duty for the protection of domestic industry-**(1) A dumping duty may be imposed on goods imported into Samoa where:

- (a) goods are imported at less than their normal value;  
and



(b) the importation causes or threatens to cause material injury to an established industry in Samoa, or materially retards the establishment of a domestic industry.

(2) For the purposes of this section, a product shall be deemed to be imported at less than its normal value if the price of the product exported from another country into Samoa is:

(a) less than the comparable price, in the ordinary course of trade, for the like product when destined for consumption in the exporting country; or

(b) in the absence of such domestic price, is less than -

(i) the highest comparable price for the like product for export to any third country in the ordinary course of trade; or

(ii) the cost of production of the product in the country of origin plus a reasonable addition for selling cost and profit.

(3) The rate or amount of a dumping duty levied under this section shall not be greater than the margin of dumping in respect of such product.

(4) For the purposes of subsection (3), the margin of dumping shall be the price difference determined in accordance with subsection (2).

(5) For the purposes of this section, the actual selling price of any goods shall be deemed not to exceed the amount payable in accordance with usual commercial practice by the importer or purchaser of the goods, exclusive of any charges that are not taken into account in determining the current domestic value of goods in accordance with the Customs Act 1977. In every such case the amount payable as aforesaid of any goods shall be ascertained as if the parties had agreed that payment for those goods should be made in Samoa.

(6) Pursuant to section 279 of the Customs Act 1977, the Head of State, acting on the advice of Cabinet, may make regulations to give full effect to this section.



**PDF**  
Complete

*Your complimentary  
use period has ended.  
Thank you for using  
PDF Complete.*

[Click Here to upgrade to  
Unlimited Pages and Expanded Features](#)

*ms Tariff Amendment (No.2)*

3

(7) where applicable in accordance with this section, a dumping duty shall be levied, collected and paid, except where the Minister directs that the imposition of the duty is not required in the public interest.ö.

---

**The Customs Tariff Amendment Act (No.2) 2011  
is administered by the Ministry for Revenue.**

**Printed by the Clerk of the Legislative Assembly,  
by authority of the Legislative Assembly.**