



SAMOA

## SEG INTERNATIONAL ENTERPRISE ACT 2011

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## SEG INTERNATIONAL ENTERPRISE ACT 2011 2011 No. 7

**AN ACT** relating to the provision of customs duty and tax exemptions to assist a certain commercial television production in Samoa during 2011 and for related purposes.

*[Assent date: 11 August 2011]*

*[Commencement date: 1 March 2011]*

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

**PART 1  
PRELIMINARY**

**1. Short title and commencement** – (1) This Act may be cited as the SEG International Enterprise Act 2011.

(2) This Act is deemed to commence on 1 March 2011.

**2. Interpretation** – In this Act, unless the context otherwise requires:

“charitable purpose” includes every charitable purpose, whether it relates to the relief of poverty, the advancement of education or religion, or any other matter beneficial to the community including any other object which is charitable according to Samoan usage and custom;

“income tax” has the same meaning as in the Income Tax Act 2012;

“Local Company” means Talofa Limited, a company incorporated in Samoa;

“Minister” means the Minister responsible for revenue;

“Overseas Company” means SEG International, Inc., a company incorporated in the State of California, United States of America;

“tax law” has the same meaning as in section 2 of the Tax Administration Act 2012.

**3. Act binds Government** – This Act binds the Government.

**4. Object of the Act** – The object of this Act is to provide customs duty and tax exemptions to a certain commercial television production enterprise to film in Samoa for the potential economic and promotional benefits to Samoa.

**PART 2  
THE OVERSEAS COMPANY**

**5. Permits for employees etc. of the Overseas Company** – (1) For the application or issue of entry permits, specified employees of, and persons under contract to, the Overseas Company may be:

(a) exempt from the payment of the relevant fees or charges; or

(b) subject to a reduced fee or charge, –

as determined by the Minister responsible for Immigration pursuant to section 48 of the Immigration Act 2004.

(2) The Overseas Company must specify the employees and persons by full name, together with their passports details and country of origin, in a timely manner to the Minister responsible for Immigration.

**6. Income tax exemption** – For the avoidance of doubt, employees from outside Samoa of the Overseas Company and persons contracted from outside Samoa to the Overseas Company are exempt from liability for income tax under the tax law in respect of all income earned by those employees and persons while in Samoa.

**7. Departure tax exemption** – (1) Specified employees of, and persons under contract to, the Overseas Company are exempt from payment of the charge imposed for departing from Samoa under the Civil Aviation Act 1998.

(2) The Overseas Company must specify the employees and persons by full name, together with their passport details and country of origin, in a timely manner to the Minister responsible for Transport.

**8. Exemption from foreign investment requirements** – The requirements for foreign investment registration provided under the Foreign Investment Act 2000 do not apply to the Overseas Company and the Local Company.

### **PART 3 LOCAL COMPANY**

**9. Value added goods and services tax exemption** – Subject to section 10, supplies of goods or services in Samoa to the Local Company shall be charged at the rate of zero percent under the Value Added Goods and Services Tax Act 2015 and at no other rate.

**10. Restriction on sale or gift of exempt goods by the Local Company** – No goods acquired by the Local Company and exempted from any value added goods and services tax under section 9 may be sold or given away unless, with prior written approval of the Chief Executive Officer of the Ministry for Revenue:

- (a) the goods are given away for a charitable purpose; or
- (b) value added goods and services tax in accordance with section 8 of the Value Added Goods and Services Tax Act 2015 is paid on the value of the goods sold or given away as assessed at the date of the sale or gift.

#### **PART 4 GENERAL**

**11. Exemption on imported goods – (1)** The Overseas Company and the Local Company are exempt from liability for customs duty under the Customs Act 2014 and for value added goods and services tax under section 25 of the Value Added Goods and Services Tax Act 2015 in respect of imported goods listed in the Schedule.

**(2)** The list of imported goods in the Schedule may be amended by notice by the Minister.

**12. Restriction on sale or gift of imported goods –** No imported goods of the Overseas Company or the Local Company may be sold or given away unless, with prior approval of the Chief Executive Officer of the Ministry:

- (a) the goods are given away for a charitable purpose; or
- (b) customs duty in accordance with the Customs Act 2014 and value added goods and services tax in accordance with section 25 of the Value Added Goods and Services Tax Act 2015 are paid on the value of the goods sold or given away as assessed at the date of the sale or gift.

**13. Reports and accounts – (1)** At monthly intervals after the commencement of this Act, either the Overseas Company or the Local Company must submit to the Minister a report and a copy of accounts prepared by a practising public accountant together disclosing sufficient information to show whether or not the provisions of this Act have been complied with.

**(2)** The company which submits the report and accounts must answer all questions put to it by the Minister relevant to the report and accounts.

**14. Repeal of Act** – This Act is repealed on the date nominated by the Minister, after approval by Cabinet.

**SCHEDULE**  
**(Section 11)**

**IMPORTED GOODS**

Consumables including camera expendables; batteries; specialized art department expendables such as model making chemicals, fixings, glues, nail guns, ropes, hessian; some food items (those that are not available locally); specialized production stationary such as ‘write-in-the-rain’ notebooks and pens, specific printer ink cartridges; contest buffs; filters and parts for shooting generators; electric expendables.

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**REVISION NOTES 2011-2019**

This is the official version of this Act as at 31 December 2019.

This Act has been revised by the Legislative Drafting Division from 2008 – 2019 respectively under the authority of the Attorney General given under the *Revision and Publication of Laws Act 2008*.

The following general revisions have been made:

- (a) Amendments have been made to conform to modern drafting styles and to use modern language as applied in the laws of Samoa.
- (b) Amendments have been made to up-date references to offices, officers and statutes.
- (c) Insertion of the commencement date
- (d) Other minor editing has been done in accordance with the lawful powers of the Attorney General.
  - (i) “Every” and “any” changed to “a”
  - (ii) “shall be” changed to “is” and “shall be deemed” changed to “is taken”
  - (iii) “shall have” changed to “has”
  - (iv) “shall be guilty” changed to “commits”
  - (v) “notwithstanding” changed to “despite”
  - (vi) “pursuant to” changed to “under”
  - (vii) “it shall be lawful” changed to “may”
  - (viii) “it shall be the duty” changed to shall”
  - (ix) Numbers in words changed to figures
  - (x) “hereby” and “from time to time” (or “at any time” or “at all times”) removed
  - (xi) “under the hand of” changed to “signed by”

- (xii) Sections 2 and 6 revised - reference to “Inland Revenue Acts” changed to “tax law” as that term is used in the Tax Administration Act 2012
- (xiii) Roman numerals changed to decimal numbers & Part 4 re-titled ‘MISCELLANEOUS’
- (xiv) Reference to Value Added Goods and Services Tax Act 1993 changed to Value Added Goods and Services Tax Act 2015.

There were no amendments made to this Act since the publication of the *Consolidated and Revised Statutes of Samoa 2007*.



Lemalu Hermann P. Retzlaff  
Attorney General of Samoa

*This Act is administered by  
the Ministry of the Prime Minister and Cabinet.*

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