

Serial Number ~~1939/104.~~

**THE SAMOA CUSTOMS ORDER 1939.**

GALWAY, Governor-General.

By his Deputy,

MICHAEL MYERS,

ORDER IN COUNCIL.

At the Government House at Wellington, this 9th day of August, 1939.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

PURSUANT to the Samoa Act, 1921, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, doth hereby make the following regulations.

**REGULATIONS.**

1. These regulations may be cited as the Samoa Customs Order 1939, and are hereinafter referred to as "this Order."

2. This Order shall come into force on the 20th day of August, 1939.

3. The Orders in Council set forth in the First Schedule hereto are revoked.

4. All duties of Customs that have become due and payable and all penalties and forfeitures that have been incurred prior to the coming into force of this Order shall be recovered and enforced as if this Order had not been made.

5. (1) Clauses 33 and 34 of the Samoa Dangerous Drugs Order 1930\* are hereby revoked.

(2) The reference in clause 5 of the Samoa Dangerous Drugs Order 1930 to the Samoa Customs Consolidation Order 1923† shall henceforth be read as a reference to this Order.

(3) The Samoa Dangerous Drugs Order 1930 shall henceforward be deemed to be part of this Order, and that Order and this Order shall be interpreted and take effect accordingly.

(4) Except as modified by this clause, the Samoa Dangerous Drugs Order 1930 shall continue in full force and effect.

6. The Customs Act, 1913, shall be in force in Samoa subject to any modifications made by this Order or by any other Order in Council which may be in force in Samoa :

Provided that in its application to Samoa all references in that Act to New Zealand shall be read as references to Samoa.

\* *Gazette*, 3rd July, 1930, Vol. II, page 2085.

† *Gazette*, 6th September, 1923, Vol. III, page 2333.

7. Collectors and other officers of Customs stationed in Samoa shall as such be officers of the Samoan Public Service, and their appointment and tenure shall be governed by the Samoa Act, 1921, notwithstanding anything to the contrary in the Customs Act, 1913.

8. (1) All actions and other proceedings, whether civil or criminal, under the Customs Act, 1913, in relation to goods imported into or exported from Samoa, or in relation to any offence committed or cause of action arising wholly or in part in Samoa, may be instituted and taken either—

(a) In New Zealand, in the same manner as if Samoa formed part of New Zealand; or

(b) In the High Court of Western Samoa.

(2) For the purposes of any such proceedings in the High Court all references in the Customs Act, 1913, to the Supreme Court or to a Magistrate shall be read as references to the High Court.

9. Orders in Council made under sections 46 or 47 of the Customs Act, 1913, prohibiting the importation or exportation of any class of goods (whether such orders are made before or after the commencement of this Order) shall not be in force in Samoa.

10. When the importation or exportation of any goods into or from Samoa is prohibited by this or any other Order in Council in force in Samoa, or by any Ordinance, the Customs Act, 1913, shall apply to such goods in the same manner as if the importation or exportation thereof had been lawfully prohibited by or in pursuance of sections 46 or 47 of that Act.

11. In the application of the Customs Act, 1913, to Samoa this Order shall be deemed to be part thereof, and the said Act and this Order shall be interpreted and take effect accordingly; and this Order shall be deemed to be included within the expression "Customs Acts" as used in the said Act. The Customs Acts as defined in section 3 of the Customs Act, 1913, other than Part I of the Dangerous Drugs Act, 1927, shall be in force in Samoa, and shall be read along with and shall be deemed to form part of this Order accordingly. A constable may arrest without warrant any person whom he suspects of having committed an offence against the Distillation Act, 1908.

12. The term "duty" as used in the Customs Act, 1913, shall, in the application of that Act to Samoa, include export duties imposed by this or any other Order in Council so far as the provisions of that Act are applicable thereto, and the terms "revenue of Customs," "dutiabable goods," and "uncustomed goods" shall be construed accordingly, save that section 130 of the said Act (relative to alterations of duties) shall have no application to export duties.

13. (1) All duties imposed on the exportation of goods shall constitute a debt payable to the Crown by the exporter of those goods, and if there are several exporters, then jointly and severally by all of them.

(2) Such duty shall become due and payable so soon as entry of the goods for export has been made, or the goods have been wrongfully shipped or otherwise wrongfully dealt with without having been entered for export, or any other offence against the Customs Act, 1913, has been committed with respect thereto.

(3) The term "exporter" means and includes, in respect of any goods exported or intended for export, any person by whom those goods are exported, or by whom they are shipped on board the exporting ship, or who is or becomes the owner of them or entitled to the possession of them or to any interest in them at any time while they are subject to the control of the Customs.

**14.** All powers conferred by the Customs Act, 1913, on the Minister of Customs shall in Samoa be exercised by the Administrator, and all powers conferred by the said Act on the Comptroller of Customs shall in Samoa be exercised by a Collector of Customs of Western Samoa. All references in the said Act to the Minister or Comptroller shall for the purposes of this Order be read accordingly as references to the Administrator or Collector as the case may require, and all references to the *Gazette* shall be read as references to the *Western Samoa Gazette*.

**15.** The seal of the Customs in Samoa shall be the Royal Arms having the words "Western Samoa—H.M. Customs" encircling the Arms.

**16.** (1) The Port of Apia in Samoa is hereby declared to be a port of entry for the purposes of the Customs Act, 1913, in its application to Samoa.

(2) The limits of the said Port of Apia shall be a circle of two miles from the Customhouse now existing at Apia, and the said port shall include all land, river, and sea included within that circle.

**17.** The prescribed period for the removal of goods from a King's warehouse in Samoa within the meaning of section 106 of the Customs Act, 1913, shall be twelve months.

**18.** The Administrator may, by notice in the *Western Samoa Gazette*, impose such charges as he thinks fit for the receipt, discharge, or storage of goods received into a King's warehouse, or upon any wharf or examining-place belonging to the Crown.

**19.** (1) There shall be levied, collected, and paid to the use of His Majesty on goods imported into Samoa the several duties of Customs set out in the Second Schedule hereto.

(2) Section 143 of the Customs Act, 1913, shall apply to any alteration made by this Order in the Customs duties in force in Samoa on the commencement of this Order.

(3) The duties and exemptions from duties provided for in the Customs Amendment Act, 1921, and the amendments thereof, other than the special duties chargeable in respect of goods imported from countries having a depreciated currency, shall not be in force in Samoa.

**20.** (1) There shall be levied, collected, and paid to the use of His Majesty on goods exported from Samoa the several export duties set out in the Third Schedule hereto.

(2) The said duties shall be chargeable on all goods which are laden on the exporting ship after the commencement of this Order.

(3) Goods laden on the exporting ship before the commencement of this Order shall remain liable to the export duties heretofore in force in Samoa.

**21.** Save in pursuance of a license issued by the Administrator, it shall not be lawful to import into Samoa any firearms, ammunition, or explosives.

## SCHEDULES.

## FIRST SCHEDULE.

Orders revoked.	Published in <i>Gazette</i> .	
	Year.	Page
Samoa Customs Consolidation Order 1923 .. ..	1923	2333
Samoa Customs Consolidation Amendment Order 1923 .. ..	1923	2545
Samoa Customs Consolidation Amendment Order 1927 .. ..	1927	504
Samoa Customs Consolidation Amendment Order 1927 (No. 2) .. ..	1927	1988
Samoa Customs Consolidation Amendment Order 1927 (No. 3) .. ..	1927	2202
Samoa Customs Consolidation Amendment Order 1929 .. ..	1929	1343
Samoa Customs Consolidation Amendment Order 1930 .. ..	1930	1630
Samoa Customs Consolidation Amendment Order 1930 (No. 2) .. ..	1930	3685
Samoa Customs Consolidation Amendment Order 1931 .. ..	1932	29

## SECOND SCHEDULE.

## IMPORT DUTIES.

Tariff No.	Goods.	Rates of Duty
1	All goods not expressly exempted from duty and on which no other duty is imposed by any other item in this table—	
	If British goods .. .. .	17½ per cent. <i>ad valorem</i> .
	If foreign goods .. .. .	25 per cent. <i>ad valorem</i> .
2	Cigars (including the weight of every band, wrapper, or attachment of any cigar)	15s. a pound.
3	Cigarettes not exceeding in weight 2½ lb. a thousand	£1 10s. a thousand.
4	Cigarettes (all other kinds) .. ..	12s. 6d. a pound.
5	Tobacco in any other form, including the weight of every label, tag, or other attachment	5s. 6d. a pound.
6	Matches .. .. .	2s. a gross on boxes containing not more than 60 matches a box with an additional 1s. a gross for every additional 20 matches or part thereof in each box.
7	Sugar .. .. .	½d. a pound.
8	Kerosene .. .. .	5d. a gallon.
9	Benzine .. .. .	6d. a gallon.
10	Diesel and Dieseline Fuel Oil .. ..	3d. a gallon.
11	Timber, rough .. .. .	3s. a 100 sup. ft.
12	Timber, dressed .. .. .	4s. a 100 sup. ft.

(a) "British goods" means and includes—

- (i) Goods wholly the produce of the British Dominions :
- (ii) Goods wholly manufactured within the British Dominions from materials produced in such Dominions :
- (iii) Goods manufactured within the British Dominions in which all the manufacturing processes are performed in such Dominions from unmanufactured raw materials and/or from one or more of the partly manufactured raw materials not produced in such Dominions enumerated hereafter in clause (j) hereof :
- (iv) Goods partially produced or partially manufactured in the British Dominions :

Provided that the final process of manufacture has been performed in one of such Dominions and also that the expenditure in material produced in such Dominions and/or labour performed within such Dominions (calculated subject to the qualification in clause (b) hereof) in each and every article is not less than one-half of the factory or works cost of such article in its finished state.

(b) In the calculation of the proportion of produce or labour of the British Dominions for the purpose of paragraph (iv) of clause (a) hereof none of the following items shall be included or considered :—

- (i) Manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its finished condition ;
- (ii) Royalties ;
- (iii) The cost of outside packages or any cost of packing the goods thereinto ;  
or
- (iv) Any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

(c) Goods which, after shipment from any part of the British Dominions, have entered the commerce of or been subjected to any process of manufacture in any foreign country shall not be deemed to be British goods.

(d) "British Dominions" includes British protectorates and mandated territories.

(e) "Foreign goods" means all goods other than British goods.

(f) All goods shall be deemed to be foreign goods and liable to duty accordingly unless there is produced to the Collector an invoice of the goods, having thereon a certificate signed by the sender or consignor, and in a form approved by the Administrator, to the effect that the goods are British goods within the meaning of this Order. No such invoice shall relate to any goods other than those to which the certificate refers.

(g) In the case of goods sent through the post, or with the consent of the Administrator in any other case, the Collector may dispense with the said certificate if he is satisfied by any other evidence that the goods are British goods.

(h) In every case where full duty under this Order is payable on any goods owing to the non-production of such certificate, and at the time of the importation the importer alleges and the Collector has reason to believe that such goods are British goods and that such non-production is due to accident, the following provisions shall apply :—

(i) Any amount of duty so payable in excess of the duty payable upon like goods being British goods may be held by the Collector on deposit pending the production of an invoice with the said certificate thereon :

(ii) Such deposit shall be returned to the importer if the invoice with the said certificate thereon is produced within six months from the date of payment of the deposit, but otherwise the same shall be applied as duty payable under this Order unless other action is specially directed by the Administrator.

(i) In all proceedings under the Customs Act, 1913, goods liable to *ad valorem* duty shall be presumed to be foreign goods unless the contrary is proved.

(j) The following is the list of partly manufactured raw materials referred to in paragraph (iii) of clause (a) hereof :—

Abrasive material, including corundum, alundum, carborundum, emery, and similar materials ;

Argols ;

Asbestos, fibre ;

Asphalt, bitumen, tar, and pitch ;  
 Bromine and iodine ;  
 Camphor, laurel, crude ;  
 Carbon-black or gas-black ;  
 Coir yarn ;  
 Dyes and vegetable substances used in making dyes ;  
 Fibres, natural, animal, or vegetable, even though sorted, dressed, scoured,  
 or similarly treated, including raw silk, organzine, and tram silk ;  
 Graphite, artificial ;  
 Gums and resins, refined ;  
 Hides and skins, with or without wool or hair, salted or pickled ;  
 Isinglass ;  
 Lemon or orange rinds in brine ;  
 Liquorice extract in bulk ;  
 Magnesite, calcined ;  
 Meats and fish, fresh, chilled, or frozen ;  
 Metals in the form of pigs or ingots or in cruder forms (*e.g.*, mattes, concen-  
 trates, regulus) ; mercury ; copper or zinc in bars, blocks, cakes, and  
 slabs ; iron or steel blooms, billets, or slabs ; iron bars (Swedish) made  
 from iron puddled with charcoal ; ferro-silicon ; metal scrap, suitable  
 for resmelting ;  
 Oils, essential, natural ; oil of turpentine ;  
 Oils—*viz.*, whale-oils and fish-oils, crude ; Chinese wood-oil, palm-oil, olive-  
 oil, crude or refined ;  
 Potassium, chloride and sulphate of ;  
 Rags, or waste, cotton or linen, for respinning or for paper and pulp-making ;  
 Rags, woollen, for respinning or for making flock ;  
 Rubber—*viz.*, crepe rubber ; guttapercha and balata, crude ;  
 Sodium nitrate ;  
 Sponges, unbleached ;  
 Strawboard (of Dutch type) ;  
 Sugar, unrefined, and molasses ;  
 Sulphur, in blocks ;  
 Tanning extracts, vegetable ;  
 Tanning materials, vegetable—*viz.*, barks, sumach, gambier, and similar  
 materials, ground or powdered ;  
 Timber, hewn or rough-sawn ; also brier-root or similar blocks, rough-shaped  
 for making tobacco-pipes ;  
 Waxes, animal, mineral, or vegetable, refined or unrefined ;  
 Wood-pulp, chemical or mechanical.

(*k*) The following are regarded as instances of unmanufactured raw materials  
 for the purposes of these regulations :—

Natural products (*e.g.*, minerals ; animals ; plants ; shrubs, trees, vegetables,  
 or parts thereof such as leaves, barks, fruits, pods, nuts, nut-  
 kernels, or roots) which have not been subjected to any industrial  
 process or processes except (*a*) those primary processes whereby  
 natural products are ordinarily obtained from the farm, mine, forest,  
 fisheries, and (*b*) the processes of cleaning, separating, sorting, and  
 drying, and of the killing of animals. For example,—

Bones, hoofs, and horns ; tusks (ivory).  
 Cork, unmanufactured.  
 Grain or seeds, cleaned or graded, but otherwise unmanufactured.  
 Logs, unwrought.  
 Ores, metallic.  
 Petroleum, crude.  
 Salt, rock.  
 Skins, raw or sun-dried.  
 Wool, greasy.

## EXEMPTIONS.

The following goods shall be exempt from Customs duty:—

- (1) Coin being legal currency in Samoa.
- (2) Printed literature, including printed music.
- (3) Passengers' baggage and effects, including only wearing-apparel and other personal effects that have been worn or are in use by persons arriving in Samoa; also instruments and tools of trade, occupation, or employment of such persons not exceeding £50 in value, and household and other effects not exceeding £100 in value, if such instruments, tools, or effects have been in use for twelve months by the persons bringing them to Samoa and are not intended for any other person or for sale.
- (4) Goods approved by the Administrator for importation by Christian missions for religious or educational purposes.
- (5) Medical, surgical, dental, and optical instruments and appliances approved by the Administrator.
- (6) Drugs and chemicals approved by the Administrator for medical, surgical, sanitary, dental, or veterinary purposes.
- (7) Insecticides and other articles approved by the Administrator for the destruction of vermin and pests.
- (8) Fresh vegetables and fresh fruit.
- (9) Official supplies for Consular officers of countries where a similar exemption exists in favour of British Consuls.
- (10) Live animals and birds approved by the Administrator.
- (11) Meat, including butchers' small goods, fish and poultry, if frozen and not in airtight containers or otherwise preserved.
- (12) Butter.
- (13) Honey.
- (14) Eggs.
- (15) Infants' food, if approved by the Administrator by notice published by him from time to time in the *Western Samoa Gazette*.
- (16) Manures.
- (17) Seeds for horticultural or agricultural purposes.
- (18) Copra sacks and cocoa sacks.
- (19) Shooks of wood for the manufacture of cases for bananas or other fruit.
- (20) Gravestones, and such similar memorials to a deceased person as are approved by the Administrator.
- (21) Machinery, implements, and materials for the establishment or development of local industries, if approved by the Administrator by notice published by him from time to time in the *Western Samoa Gazette*.
- (22) Cinematograph films and lantern slides for public exhibition.
- (23) Containers in which goods subject to duty at specific rates or goods exempt from duty are ordinarily and actually packed for transport provided that the Collector of Customs is satisfied that such containers are of no substantial value for any other purpose than as containers of the goods actually packed therein.
- (24) Printing blocks of all kinds supplied by advertisers for use in advertisements in any newspaper published in Western Samoa.
- (25) Printed advertising matter, trade catalogues and price lists, cut samples mounted in books or on folders or cards and colour cards.
- (26) Trophies and medals won abroad and trophies and medals imported for presentation or for prizes provided that on importation or delivery from the Customs it is proved to the satisfaction of the Collector of Customs that such trophies and medals are imported for the purpose aforesaid.

THIRD SCHEDULE.  
EXPORT DUTIES.

Tariff No.	Goods.	Rates of Duty.
1	Copra .. .. .	£1 10s. a ton.
2	Cocoa .. .. .	£2 a ton.
3	Extracts from or preparations of any of the foregoing goods	The above rates calculated on the quantity of the foregoing goods which is represented by such extracts or prepara- tions.
4	Rubber .. .. .	1d. a pound.
5	Beche-de-mer .. .. .	$\frac{1}{2}$ d. a pound.
6	Bananas .. .. .	(a) In cases of the dimensions prescribed by the Fruit Export Ordinance 1931 —6d. a case.  (b) In cases of any other dimensions at any time permitted for use—on each case a duty that will to the nearest $\frac{1}{4}$ d. amount to the same charge on the cubic capacity of the case as the duty imposed by paragraph (a) of this item.  (c) In bunches—3d. a bunch.

C. A. JEFFERY,  
Clerk of the Executive Council.

Issued under the authority of the Regulations Act, 1936.

Date of notification in *Gazette*: 10th day of August, 1939.

These regulations are administered by the Department of External Affairs.