

CUSTOMS TARIFF ACT 1975 - DRAFT SECTION 9

9. Dumping duty for protection of local industry – (1) In addition to any other duties of Customs, a special customs duty known as a dumping duty may be imposed on goods imported into Samoa in any case where:

- goods are imported from another country into Samoa at less than their normal value; and
- the importation of such goods at less than their normal value causes or threatens to cause material injury to an established industry in the territory of 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 into Samoa at less than its normal value, if the price of the product exported from another country into Samoa is:

- less than the comparable price, in the ordinary course of trade, for the like product when destined for consumption in the exporting country; or
- In the absence of such domestic price, is less than either:
 - The highest comparable price for the like product for export to any third country in the ordinary course of trade; or
 - 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, in any case, be greater than the margin of dumping in respect of such product.

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

(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 in respect of those 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 and relevant subsidiary legislation. In every such case the amount payable as aforesaid in respect of any goods shall be ascertained as if the parties had agreed that payment for those goods should be made in Samoa.

(6) The Head of State, acting on the advice of Cabinet, may for the purpose of giving full effect to the provisions of this section make, pursuant to section 279 of the Customs Act 1977, all such regulations as the Head of State deems necessary.

(7) In all cases where dumping duty may be levied under this section, such duty shall be levied, collected and paid, save where the Minister may otherwise specially direct on the ground that the imposition of such duty is not required in the public interest.