

WORLD TRADE ORGANIZATION

RESTRICTED
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**Working Party on the
Accession of Samoa**

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ACCESSION OF SAMOA

Additional Questions and Replies

The following submission, dated 6 June 2008, is being circulated at the request of the Government of Samoa.

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II. ECONOMIC POLICIES

- Foreign Exchange and Payments

Question 1

Paragraph 15: We support the commitment on Article XVIII provided for this section.

Answer:

Agreed.

- Investment Regime

Question 2

Paragraph 18: We would urge Samoa to establish clear and transparent criteria for restricted and reserved activities, as well as clear lists setting out these activities. We would also like to stress that activities reserved to domestic natural or legal persons only should be well justified and the system should not lead to undue discrimination of foreigners in various areas. We welcome the information from Samoa that it is in the process of setting up the lists of reserved and restricted activities and their criteria, and would be happy to have an estimated timetable for conclusion of this process.

Answer:

Samoa is currently in the process of reviewing their Foreign Investment Act 2000 and its draft regulations. Reserved and restricted list along with the development of set criteria for this list are part of the current revision.

In light of the above, the Ministry of Commerce, Industry and Labour (MCIL) has sought technical assistance from the Foreign Investment Advisory Services (FIAS) and the World Bank to carry out this important review. In this connection, a field mission by two FIAS consultants came to Samoa at the end of March 2007 to conduct the review. Members from both private and public sector organizations were directly approached and consulted by FIAS during the review to obtain their collective views on the Foreign Investment legislation and its implications on the business environment of the country. MCIL is now awaiting the outcome of the review.

There are no special requirements needed for foreign investors and as far as MCIL is concerned, all investors whether local or foreign are treated equal.

The draft reserved and restricted lists would be attached as schedules under the Act and may be amended by Regulations.

An estimated timetable for remaining activities of the review is as follows:

No.	Activity	Completion
1.	Incorporate FIAS Recommendations where appropriate	Complete
2.	Submit instructions to the Office of the Attorney General to amend the Act (legal drafting)	April 2008
3.	Bill received from AG	end May 2008
4.	Circulate Bill to stakeholders for comments (Public Forum to discuss and finalise comments as received)	early June 2008

No.	Activity	Completion
5.	Submit Bill to Cabinet for endorsement	end June 2008
6.	Bill submitted to Parliament for consideration and approval	September 2008

Question 3

We thank Samoa for the updated information in this section and for the information that the criteria for inclusion and exclusion of a business activity in the reserved and restricted lists were being developed as part of the review of the Restricted List of Activities (paragraphs 16 and 18). We would be grateful for advice on the status of the review and when it might be completed.

Answer:

Refer to Question 2 above.

Question 4

We appreciate the information Samoa has provided concerning land ownership and access of land by foreigners. We note Samoa states in paragraph 21 that applications could only be refused if they ran counter to the public interest. We would be interested in clarification as to whether there are any specific criteria relating to the public interest test. It would be useful to add this information to the Working Party Report when it is revised.

Answer:

There are no specific criteria relating to the public interest test. The notion of public interest refers to what is legally and morally right in accordance with the law as well as traditional and customary practices of the people in the vicinity of the land. The impacts of any proposed development on the natural environment is also a consideration for public interest vs. that of the individual or company proposing a project/development.

Question 5

Paragraph 18: Please give more information on the review of the Restricted List, and on the status of its revision and the development of criteria for generating the list. Please provide information for the Working Party Report text on the sectors listed where special requirements for foreign investors exist, and on the requirements.

Answer:

Refer to response to Question 2 above.

Question 6

Paragraph 19: Please describe in the Draft Working Party Report text any opportunities for public comment on proposals to expand or amend the Restricted List sectors or requirements prior to their enactment.

Answer:

Once there is a proposal to amend or expand the reserved and restricted list of activities, the Ministry will call a special meeting with all its stakeholders to discuss the proposal. The stakeholders include Government ministries (Ministry of Finance, Attorney Generals Office, Central Bank of Samoa,

Ministry of Revenue, Ministry of Agriculture and Fisheries, Ministry of Justice and Courts Administration, Ministry of the Prime Minister and Cabinet, Ministry of Natural Resources and Environment, Ministry of Foreign Affairs and Trade, Samoa Tourism Authority) and private sector organizations (Samoa Chamber of Commerce, Samoa Association of Manufacturers and Exporters, Women in Business Development Inc) as well as Civil Society.

The proposal will also be presented to the Trade, Commerce and Industry Development Board (TCIDB) which has the mandate to deal with trade, commerce and industry development issues for the private sector. The TCIDB is chaired by the Minister of Commerce, Industry and Labour with the membership comprised of the Ministries of Agriculture; Communications and Information Technology; Finance; Foreign Affairs and Trade; Natural Resources, Environment and Meteorology; Revenue; Works, Transport and Infrastructure; Prime Minister and Cabinet; Commerce, Industry and Labour; and Tourism. In addition to four private sector representatives, the TCIDB also has private sector organization representatives from the Small Business Enterprise Centre; Samoa Association of Manufacturers and Exporters, Samoa Chamber of Commerce Inc., and Agricultural Exporters.

If an amendment to the restricted or reserved list is needed, consultations on the proposed amendments will continue with stakeholders. A Cabinet Submission is then prepared by MCIL to seek Cabinet endorsement of the proposed amendments. Cabinet approval will include instructions to all relevant Government Ministries to work on the legislative process to amend the list. The Office of the Attorney General will normally work on drafting an amendment to the legislation to reflect the proposed amendments to the lists based on instructions from the MCIL. A copy of the draft is provided to the MCIL for its comments and approval. Several drafts may be required until the MCIL is agreeable to a final draft to be submitted to Cabinet for endorsement.

Once Cabinet approves, the Bill is then passed to the Legislative Assembly for its consideration and in accordance with Parliamentary process. After the second reading of the Bill in Parliament, it is then submitted to a Parliamentary Select Committee for its scrutiny. The Clerk of the Legislative Assembly publishes a notice in the Gazette (Savali) to notify the dates the Committee is sitting for any interested person(s) to attend and make any submissions on the Bill. Copies of the Bill may be obtained from the Legislative Assembly.

After the Committee's deliberations and consideration of any issues regarding the Bill, it submits a report to Parliament for its consideration. Parliament will scrutinise and debate until the Bill is passed. Once passed, the Bill is then provided to the Head of State for his assent. The Act then comes into force on the date that it is supposed to commence.

Question 7

Paragraph 23: Does Samoa now have information on the volume/value of direct foreign investment in its economy?

Answer:

The Foreign Investment Act 2000 requires all applicants to indicate on their "foreign investment certificate application" the initial working capital for their proposed activity/project. The Ministry of Commerce, Industry and Labour (MCIL) has a database in which all approved foreign investment businesses are recorded. The initial working capital (by sector) as recorded in the database since 2000 is presented in the Table in Annex 1.

The database is operating and accessible although we are still experiencing some minor technical difficulties which the team is working towards resolving; such as categorizing companies into active

and non active operators etc. "Non active" in this case means companies that are no longer operational.

- **State Ownership and Privatization**

Question 8

Paragraphs 25: Samoa did not provide information on its State-owned firms in its responses to questions in WT/ACC/SAM/6. As a consequence, we have follow up questions.

Concerning State-owned firms:

- **Please confirm that there are no restrictions on the establishment of domestic or foreign-owned competitors to the remaining State-owned enterprises, e.g., firms that would compete directly with the Agriculture Store Corporation, Computer Services Limited, the Samoa Trust Estates Corporation, Hellaby Samoa, or the Samoa Forest Corporation;**
- **Please describe what these firms produce/sell and the existing competition to these firms; and**
- **Please indicate how Samoa's ownership control in these firms is manifested, e.g., in the board of directors? By management control? Through shareholder voting?**

Answer:

There are currently no restrictions on the establishment of domestic or foreign-owned competitions to the remaining State-owned enterprises. Majority of the investment sectors are open to both local and foreigners with the exception of those activities reserved for local citizens only namely: sawmilling, retailing, rental cars, buses and taxis.

State-owned enterprises (100% owned by Government)		Comment	Product/Service	Competitor
Agriculture Store	Not privatised	Candidate for privatization.	Agricultural pesticides and tools used for farming; hardware items.	1 local competitor in farm supplies (Farm Supplies Ltd).
Electric Power Corporation (EPC)	Not privatised	Electricity Generation will be opened to the private sector over the next 2 years.	Generation, transmission distribution and sale of electricity.	Natural monopoly. The EPC Act 1980 does not prohibit competition.
Polynesian Ltd	Not privatised	Candidate for privatization.	Air travel between Samoa and American Samoa.	2 competitors: Samoa Express and Inter-Island Air.
SamoaTel	Not privatised	Will be privatized within the next 2 years (By 30 June 2009).	Provision of fixed-line telephone, mobile and internet services.	monopoly for fixed line telephone services; Mobile services competitor: Digicel; Internet services competitor: Computer Services Ltd, iPasifika.net; LeSamoa.net.

State-owned enterprises (100% owned by Government)		Comment	Product/Service	Competitor
Samoa Shipping Corporation	Not privatised	Strategic business of Government. No plans to privatize.	Provision of inter-island sea transport between Upolu and Savaii.	No competitors.
Samoa Shipping Services	Not privatised	Candidate for privatization (within the next 2 years).	Freight agency, seafarer / crew management services and management of the MV Forum Samoa II vessel (currently chartered by the Pacific Forum Line).	Freight services competitors: Betham Brothers Enterprises, Transam, Pacific Forum Line, Apia Haulage (and other small local freight companies). No local competition in seafarer / crew management.
Samoa Water Authority	Not privatised	Strategic business of Government. No plans to privatize.	Harvest, treat and reticulate water supply throughout Samoa.	Natural monopoly - open to competition. No direct competition. Some rural communities operate their own water supply. Note: there are many local bottled water business operators.
Samoa Broadcasting Corporation	Not privatised	Will be privatised by end 2008.	Television and radio services.	Television services competitors: TV3 and Laufou Station; Radio competitor: Radio Polynesia Ltd.
MINORITIES (less than 50% owned)				
Polynesian Blue	Not Privatised	Joint venture between Government and Virgin Blue formed in October 2005.	(International) Air Transport services.	Air New Zealand (Air Pacific).
Hellaby Samoa	Privatised		corned beef, salted beef briskets, sausages.	competes with 4 - 5 local butcheries in the production of salted beef and sausages; No local corned beef competitors.
National Pacific Insurance	Privatised			
Samoa Breweries Limited	Privatised			

State-owned enterprises (100% owned by Government)		Comment	Product/Service	Competitor
Computer Services Limited	Privatised		Internet Service Provider; computer hardware retail and related services.	Local competition: : LeSamoa.net; iPasifika.net; Datec company Ltd.
Telecom Samoa Cellular Ltd	Privatised			

It should be noted that Government has sold all of its minority shareholdings in Computer Services Limited (sold in 2004), Hellaby Samoa Ltd (sold in 2006) and Telecom Samoa Cellular Ltd (sold in January 2007). Samoa Forest Corporation has not been in operation since 2004, and Government has approved its liquidation in 2005. However, due to some legal matters which required to be resolved prior to liquidation, the liquidation is not yet completed.

Agriculture Store Corporation is a wholly-owned Government corporation, selling farm and fishing products and supplies, and has enjoyed a duopoly licensing arrangement with another private competitor to sell pesticides and chemicals (for farming).

The Government's control of its ownership on all its wholly and partially owned enterprises is through its board representative on the Board of Directors of these entities.

Other State-owned bodies include the:

- Samoa Airport Authority (SAA) - Management of Samoa's one international airport. SAA is mandated to establish, improve, maintain, operate and manage aerodromes and services and facilities in connection with the operation of any aerodrome or with the operation of aircraft engaged in civil aviation (Airport Authority Act 1984);
- Development Bank of Samoa (DBS) - The DBS is mandated under the Development Bank Act 1974 to promote the expansion of the Samoan economy through the economic and social advancement of the people of Samoa. This is by way of giving financial, technical, and advisory assistance in its discretion to any enterprises in Samoa. The DBS makes provides access to finance largely for agricultural / business development. Some of the funds come from ADB for specific projects;
- Samoa Housing Corporation (SHC) - SHC was established after tropical Cyclone Ofa destroyed many homes in early 1990. Mandated under the Housing Corporation Act 1990, the principal function of the Corporation is to lend money on mortgage or other security to such persons as it deems fit to assist any such person to erect, renew, repair, extend, purchase or otherwise acquire a home for the personal occupation of himself or herself or his or her family, or to assist him or her in the acquisition of land upon which he intends to erect a home for such personal occupation;
- Samoa Trust Estates Corporation (STEC) - STEC is the Trustee of all Samoan land returned by the German Government after colonisation of Samoa in the early 1900s. Mandated by the Samoa Trust Estates Corporation Act 1977, STEC is to control, manage, and develop land as trustee for and on behalf of the people of Samoa; and to ensure the efficient and prudent agricultural, horticultural, pastoral, industrial, commercial or other development of its lands, assets and other enterprises;
- Samoa Land Corporation (SLC) - SLC was established in 1992 to specifically develop and lease some of the STEC land to the business community. Note: STEC and SLC now have similar roles. There may be plans to merge the two authorities; and

- Samoa Ports Authority (SPA) - Ports Authority Act 1998. SPA is tasked with the provision, management and maintenance of adequate and efficient port services, facilities and security in ports and approaches.

Question 9

Table 2: Please indicate, e.g., in paragraphs 25 or 26, how Samoa's plans for completing its 2001-2002 privatization programme are progressing.

Answer:

The 2001 - 2002 privatisation programme is completed except Samoa Forest Corporation due to reasons explained earlier. However, a new privatisation programme is being implemented with a new strategy being adopted. In 2003, a policy on performance, ownership and divestments was approved and adopted. This policy defines the role of Government to concentrate on its core strategic business whilst divest itself from non-strategic activities that could be provided by the private sector. Each privatisation will be on a case by case basis, and that a scoping study of the operating and legal environment of each enterprise is done before any decision is made. Scoping studies for Samoa Broadcasting Corporation, Agriculture Store Corporation and Samoa Shipping Corporation are completed with privatisation of these entities now in the pipeline. The scoping study of SamoaTel Ltd has been completed. A decision on when and how to privatise has not been made.

Please find attached in Annex 2:

- Table 1: List of Samoa's State-Owned Enterprises and Government Investments (as of June 2007); and
- Table 2: Corporatization and Privatization (1998 - 2007).
- **Pricing Policies**

Question 10

We can agree with removing brackets in paragraph 30.

Answer:

Noted.

Question 11

Paragraph 29: Please specify in the draft Working Party Report text the base price to which the price control mark up is applied for domestic and for imported goods. For example, is the mark up applied to the ex-factory price of domestic goods, or to the wholesale price? What is the comparable base price for imported goods?

Answer:

Mark-up is applied to the ex-factory price of domestic goods, at wholesale and retail levels. Comparably, the mark-up is applied to the landed price of imported goods.

Question 12

Table 3: Per the response to Question 15 in WT/ACC/SAM/6, please confirm in the Working Party Report text that the price controls/mark ups listed in Table 3 are applied equally to domestic and imported products, e.g., including beer and tobacco products.

Answer:

Confirmed.

Question 13

Paragraph 30: We suggest that the following phrase be added to the draft commitment: "...including price or mark up levels, and any changes to this list or price controls applied."

Answer:

Suggestion adopted.

III. FRAMEWORK FOR MAKING AND ENFORCING POLICIES

Question 14

We can agree with removing brackets in paragraph 41.

Answer:

Refer to Question 16.

Question 15

We note that Samoa in paragraph 45, states that new laws are being amended and developed to ensure consistency with WTO requirements, and would be interested in an update on how this is progressing.

Answer:

The Dumping and Countervailing Duties Bill and Geographical Indications Bill are with Cabinet. These should be submitted to Parliament before the end of 2008.

Question 16

Judicial, arbitral or administrative tribunals and procedures.

Paragraphs 37-40: We appreciate the additional information on the process of taking a case to the Ombudsman.

- We still do not understand why someone appealing a customs decision, including customs valuation, classification, or application of duties, charges and taxes, would find it useful to seek an Ombudsman's ruling rather than statutory administrative or judicial processes. The current Working Party Report text is not clear on this point.
- In addition, we seek specific information on the recourse available to importers and exporters for administrative and/or judicial appeal, e.g., in customs cases.

Answer:

The Ombudsman is not directly linked to administrative appeals for decisions made by the Comptroller or the Minister for Revenue. The Ombudsman usually deals with complaints made against members of the public service in the performance of their official duties. The Ombudsman does not usually deal with Customs matters. In recent years, the types of complaints investigated by the Ombudsman in which the Ombudsman has issued a public report relates to a sexual harassment complaint in the work environment. It appears that complaints that are usually filed with the Ombudsman are of a personal nature. It is highly unlikely that a person aggrieved by a decision of the Comptroller would consider filing a complaint with the Ombudsman.

Section 11(1) of the Komesina of Sulufaiga (Ombudsman) Act 1988 sets out the principal functions of the Ombudsman being to investigate any decision or recommendation made (including any recommendation made to a Minister of Cabinet), or any act done or omitted, relating to a matter of administration and affecting any person or body of persons in his or her or its personal capacity, in or by any Government Ministry or organization, or by any officer, employee or member thereof in the exercise of any power or function conferred on him or her by any enactment.

Section 11(2) of the Komesina of Sulufaiga (Ombudsman) Act 1988 further provides that the Ombudsman may make any such investigation either on a complaint made to him or her by any person or his or her own motion; and where a complaint is so made he or she may commence any such investigation notwithstanding that the complaint may not on its face be against any such decision, recommendation, or act as aforesaid.

However, the functions of the Ombudsman is limited by section 11(6) of the Komesina of Sulufaiga (Ombudsman) Act 1988 where it specifically provides that the Ombudsman is not authorised to investigate any decision, recommendation, act, or omission in respect of which there is, under the provisions of any enactment, a right of appeal or objection, or a right to apply for a review, on the merits of the case, to any Court, or to any tribunal constituted by or under any enactment, whether or not that right of appeal or objection or application has been exercised in the particular case, and whether or not any time, prescribed for the exercise or that right has expired, amongst other matters.

There are currently no general rights of appeal to decisions made by the Comptroller except in specific areas such as Customs Valuation, Registration on the Import and Export Electronic Processing System and Administrative Penalties.

Customs Valuation: An administrative appeal process is provided for under Regulation 10 of the Customs Valuation Regulations 1998. If the Importer is not satisfied with the Comptroller's valuation determination, the Importer may file a written appeal to the Comptroller within 14 days accompanied with a fee of SAT\$100 (US\$35). The Comptroller is then required to make a written decision to this objection. If the Importer is still not satisfied with this subsequent decision, the Importer can then lodge a further appeal to the Minister for Revenue within 28 days of receipt of the Comptroller's written decision.

Origin: The Minister may make final decisions on certain matters of Origin. Pursuant to Section 134 of the Customs Act 1977, in terms of fishing, whaling and other natural produce of the sea, anything done on board a ship of any country shall be deemed to have been done in that Country and should any questions arise as to what Country a ship belongs to, the question shall be determined by the Minister, whose decision shall be final.

Registration on the Electronic Processing System: Under the Customs (Computer Entry Processing System) Regulations 1998:

- Regulation five provides that the Comptroller may reject applications by individuals who wish to become registered users of the Computer Entry Processing System. An applicant whose application has been rejected may within 20 working days after notification of the decision, appeal in writing to the Minister. The Decision of the Minister shall be final. The fee for such an appeal is SAT\$100 (US\$35); and
- Regulation eight provides that the Comptroller may cancel the registration by giving notice in writing to a registered user. A registered user whose registration has been cancelled and who is dissatisfied with the decision of the Comptroller may upon payment of a \$100 fee and within 20 working days after the date on which the notice is given, appeal this cancellation to the Minister. The decision of the Minister shall be final.

Administrative penalties: Under Regulation 25 of the Customs (Computer Entry Processing System) Regulations 1998, the Comptroller can impose an administrative penalty of SAT\$500 (US\$175) or 25 per cent of the value of the goods entered not exceeding a value of \$2,500 (US\$675) where the Comptroller is satisfied that an entry of goods pursuant to the Customs Acts and Regulations made thereunder contains an error or omission and that as a result, import duty has not been paid or declared for payment or that the information required has not been submitted or the entry is otherwise materially incorrect.

The Comptroller may give notice in writing to the person who made the entry stating that unless, within seven days (or such lesser or longer period as the Comptroller may in any particular case direct) after the date on which notice is given, that person satisfies the Comptroller that the person is entitled to be exempted from the imposition of a penalty under Regulation 27, the Comptroller will issue a penalty notice.

Regulation 27 provides that a person is not liable to the imposition of a penalty under Regulation 25, if that person has voluntarily disclosed the error or omission to the Comptroller either before the goods have been removed from Customs control or before the Comptroller has notified the person that:

- The goods to which the entry related have been selected for examination by the Customs services;
- Documentation is required to be presented to the Customs services in relation to that entry; and
- The Customs service's intends to conduct an audit or investigation in relation to a selection of entries that includes that entry, or in relation to entries made over a period of time that includes the time the entry was made either before or after the goods have been removed from Customs control.

A person who is dissatisfied with a decision of the Comptroller under this Regulation may, within 14 working days after which notice of the decision is given, pay a fee of \$100 and lodge an appeal to the Minister against that decision.

There is also a judicial appeal process for condemned goods. When goods are seized by Customs for forfeiture (restricted goods, uncustomed, or smuggled), they are deemed condemned unless within one month a person gives Notice to the Comptroller that they intend to dispute this condemnation. Under Section 255 of the Customs Act 1977, if an Importer disputes the condemnation of these goods, then this dispute is to be heard in the District Court with right of appeal to the Supreme Court of Samoa.

Miscellaneous Provisions: The Customs Act 1977 sets out various recourses for importers and exporters. Section 156 permits a person to institute proceedings against the Comptroller for a refund

of duty or part of duty paid by that a person on the ground that the duty was not lawfully chargeable or was charged in excess, and whether the error alleged is one of fact or of law.

In addition to the above statutory recourses, a person who is aggrieved by a decision of the Comptroller may challenge that decision by way of judicial review under the common law in the Supreme Court.

Question 17

Paragraph 41: The commitment is inadequate, as it covers only the GATT Article X:3 and not the provisions for appeal in other WTO Agreements, e.g., the Customs Valuation Agreement.

In addition, clarification on how appeals are structured, per the previous questions, is necessary for any commitment on this issue to be relevant.

Answer:

Refer to Question 16.

Samoa's commitments in paragraph 41 should reflect the appeal process in place as clarified in Question 16 including that of CVA.

Question 18

Paragraph 44: In light of the information provided, we would appreciate a statement by Samoa in the Working Party Report text confirming its intention to apply the WTO uniformly throughout Samoa, and its ability to overrule sub-central governing authorities on WTO matters.

Answer:

With regards to this question, please include the following sentence in paragraph 44:

"Samoa will apply the WTO uniformly throughout Samoa and will be bound by its commitment to WTO matters as set out in the various legislations."

IV. POLICIES AFFECTING TRADE IN GOODS

- Trading Rights

Question 19

Paragraph 48: We note that there is a requirement for companies with foreign shareholding to attach a foreign investment certificate to their application. We would appreciate further clarification from Samoa as to what is a "foreign investment certificate" and the process for obtaining such a document.

Answer:

The Foreign Investment Certificate (FIC) is an approval for any foreigner to set up business in Samoa. All businesses with foreign shareholding are required under the Foreign Investment Act 2000 to acquire a FIC. Given the Ministry of Commerce, Industry and Labour's (MCIL) role in the facilitation of investors with the establishment of their businesses, the foreign investment approval

issued by MCIL will assist any foreign investor in the attainment of their business licence and work permit. Thus, the foreign investor must have a FIC before they can apply for a business licence from the Ministry for Revenue and a work permit from the Ministry of the Prime Minister and Cabinet (Immigration Division).

The following are the main steps all foreign investors should note when applying for a FIC:

- Step 1: Application form should be uplifted from the Ministry of Commerce, Industry and Labour.
- Step 2: If the business is to be registered as a sole trader or joint venture (partnership), the application form is lodged directly to the MCIL which is the Ministry responsible for the processing of FIC requests.
If the business is to be established as a Company, the Certificate of Incorporation is required before lodging a request for a FIC. The Certificate of Incorporation is issued by the Registry of Companies (also at MCIL) and details the company registration number and date of registration which is the necessary information for processing a FIC.
- Step 3: A formal letter along with the completed Foreign Investment Registration form is required together with a copy of each shareholder/owner's passport details and one passport photograph for each shareholder/director). In the case of a registered company, the Certificate of Incorporation is to be attached. These documents must be submitted to the MCIL for initial screening.
- Step 4: Should the application not infringe the reserved and prohibited activities, the FIC is issued.
- Step 5: Once approved, a copies of the FIC will be forwarded to the Ministry for Revenue for issuance of a business licence and to the Ministry of the Prime Minister and Cabinet (Immigration Division) to facilitate the processing of a work permit. Foreign investors must comply with the procedures and /or requirements of the business licence work permits issued by these two separate authorities.

Question 20

We thank Samoa for the additional information on business licenses and activity licenses. It appears from the responses from Samoa that an activity licence is only required for trade in narcotics and liquor. We seek confirmation that activity licenses are not required for any other activities other than those two.

Answer:

There are no activity licenses required for any other activities other than trade in narcotics and liquor.

Question 21

Paragraph 49 of the Working Party Report requires some further clarification. At present it indicates that two different licences were required - one to buy and sell alcohol and another to import alcohol (liquor). However, it also notes that "retailers" did not need a second licence to import. We would appreciate more clarity on this issue.

Answer:

The Liquor Act 1971 is in the process of being amended to implement several large policy changes. Clause 54 of the draft has been amended to remove the requirement for an import licence to be restricted to those who have first obtained a licence to resell liquor domestically.

The Liquor Control Board is scheduled to meet in June to discuss the substantive and procedural issues contained in the draft amendment. This issue of de-linking the right to import alcohol and the right to sell / distribute will be discussed by the Board as part of the amending texts. Once the Liquor Control Board has finalized the proposed amendments, the final draft from the Office of the Attorney General will be presented to Cabinet for endorsement and then forwarded to Parliament.

Question 22

We can agree with removing brackets in paragraph 51.

Answer:

This is okay.

Question 23

Paragraph 49: Per the response to Question 24 in WT/ACC/SAM/6, please confirm explicitly in the Working Party Report text that the only activity licenses required for importation those to import narcotics and liquor. If not, please list any others.

Answer:

Refer to question 20.

Question 24

Please clarify whether in order to import alcoholic beverages, two activity licenses are necessary, one to import and the other to distribute domestically.

If this is true, why must an importer, perhaps only an importer of record, have a licence to distribute alcohol, if the only activity is importation?

Answer:

Refer to question 21.

Question 25

We note that Samoa states in its response to Question 28 in WT/ACC/SAM/6 that "The distribution of imports in Samoa will be governed by Samoa's GATS commitments." But in paragraph 49 of WT/ACC/SPEC/SAM/4/Rev.1, it states that in order to import alcoholic beverages, "two different licenses were needed, one to buy and sell liquor and one to import it."

These statements are contradictory. Why is the right only to import alcoholic beverages merged with distribution rights for these products?

Answer:

Refer to Question 21.

Question 26

Must a foreign registered firm invest in Samoa in order to register and obtain the necessary activity licenses to import alcohol?

Answer:

No, overseas registered firms do not need to invest in Samoa to register and obtain the necessary activity licenses to import alcohol. The Business Licenses Act 1998 does not make the granting of a business licence conditional upon investment in Samoa. Overseas registered companies can apply for a business licence without having to invest in Samoa. Any trader wishing to obtain a business licence is required to indicate an address (its place of business), but it need not be a Samoan address (see Article 6 of the Business Licenses Act). The holding of a foreign investment certificate is not a prerequisite to obtain a business licence. Only foreign firms invested in Samoa are required to apply for a foreign investment certificate (see Article 6 of the Foreign Investment Act 2000).

Question 27

Paragraph 51: We support a commitment along these lines, but we will need more information on the treatment of trade in alcoholic beverages before we can agree to specific language.

Answer:

Refer to the answer to Question 21.

A. IMPORT REGULATION

- **Customs tariff**

Question 28

Samoa states that its tariff is in HS96 and we would be interested in whether Samoa has any plans to move to HS2002.

Answer:

Work is underway to move from HS96 to HS2007. It is expected that this will be submitted to Cabinet for discussion and approval before the end of 2008.

Question 29

Paragraph 52: It is important to establish the relationship between the nomenclature used for Samoa's applied rates and the nomenclature in which its Schedule of Commitments on Goods Market Access will be established.

Answer:

Noted. Samoa's current applied rates are in the HS 96 nomenclature as is also used in the accession offer (process). Given the change in nomenclature to the HS2007, this will have to be reflected in the Schedule of Commitments. It will require substantial work for this process to be completed.

Question 30

Does Samoa intend to convert its tariff nomenclature to HS 2002 or HS 2007 within the next 2 years?

Answer:

Refer to Question 28.

- **Other duties and charges**

Question 31

We note that Samoa has said that it does not have any duties or charges of a kind within the meaning of the GATT Article II.1(b). We hope that Samoa will be able to accept the commitment in square brackets in paragraph 56 on binding other duties and charges at zero in its Schedule of concessions.

Answer:

Samoa does not have in place other duties and charges as defined in the GATT Article II.1(b). Samoa agrees to bind these ODCs at zero in its Schedule of concession.

Question 32

We can agree with removing brackets in paragraph 56.

Answer:

Refer to Question 31.

Question 33

Paragraph 56: We do not agree with Samoa's response to Question 34 of WT/ACC/SAM/6. As Samoa does not currently have ODCs, it is not a topic for negotiation, in accordance with the terms of the Understanding on Article II: 1(b) of the GATT 1994. We expect that Samoa will bind the absence of these charges in its schedule.

We suggest more specific drafting for this commitment, as follows:

- **The representative of Samoa confirmed that Samoa had agreed to bind at zero other duties and charges in its Schedule of Concessions and Commitments, pursuant to Article II:1(b) of the GATT 1994. The Working Party took note of this commitment.**

Answer:

Refer to Question 31. The language suggested language is acceptable.

- **Tariff rate quotas, tariff exemptions**

Question 34

We can agree with removing brackets in paragraph 58.

Answer:

No objection.

- **Fees and charges for services rendered**

Question 35

We thank Samoa for the information provided on fees and charges and the information in Table 5, and for the information that all fees inconsistent with Article VIII would be modified as from the date of accession. We would appreciate an update on how Samoa is proceeding with bringing its fees and charges into conformity with WTO obligations, as it appears that there may still be some fees that increase according to the value of the goods involved.

Answer:

The draft amending texts to remove the *ad valorem* component of the fees has been completed. The calculations of the suitable / appropriate rates to be applied are currently being determined. These will be submitted / proposed to the National Revenue Board for their approval before Cabinet endorsement is sought.

Question 36

In particular, in Table 5, there are a series of fees which are structured as follow (SAT 25 + SAT 8 per SAT 500 or part thereof). Can Samoa confirm that the "SAT 500" represents the value of the good imported? If so, this would suggest that the fee (which should represent the cost of the service provided) will rise with the value of the good. This might pose questions as to the consistency of such fees with Article VIII.

Answer:

This is correct. The fees for an application for refunds and drawbacks do appear to be structured on the value of the refund or drawback sought. It could still be argued however that it is part of the cost recovery measures as the larger the refund the more risk and therefore the more attention that the Customs Officers will pay to such an application in terms of documentary and physical inspections.

Please refer to response to Question 35.

Question 37

We can agree with removing brackets in paragraph 61.

Answer:

No objection to the elimination of the *ad valorem* component of the fees and charges.

Agree to remove brackets in paragraph 61.

Question 38

Table 4 and the response to Question 34 in WT/ACC/SAM/6: Samoa has acknowledged that some of its customs fees are not consistent with Article VIII of the GATT 1994, and has indicated that it is "prepared to modify them as from the date of its accession" to make them WTO-consistent.

- **We appreciate this pledge and ask that Samoa describe to the Working Party how it will accomplish this.**

- **We support the commitment in paragraph 61.**

Answer:

Refer to Questions 35 and 36.

- **Application of internal taxes to imports**

Question 39

Paragraphs 62-63 of WT/ACC/SPEC/SAM/4/Rev.1 refer. In our view the exemption from Value Added Goods and Services Tax (VAGST) granted to primary producers is inconsistent with Article III of the GATT 1994. Our concern is that the exemption for domestically produced agricultural goods intrinsically discriminates against imported products. The report notes that there is no Samoan company producing primary products. What would happen if a major primary producer was established? It would seem that under Samoa's proposal, they would be exempt from VAGST - is this correct? If this is the case, then we would favour using a registration threshold rather than the primary producers' exemption, and would be interested in further discussion with Samoa about this. Indeed, paragraph 62 notes that companies with an annual turnover of less than SAT 78,000 are already exempt from VAGST.

Answer:

The use of a registration threshold as suggested is currently being discussed internally. An update can be provided at the end of June / early July.

Question 40

Paragraph 63: We agree that enterprises, including farms, with small turnover, are often exempted from paying the VAT. If this is the basis upon which Samoa exempts its small agricultural producers from the VAT, it should be so stated in the text of the draft Working Party Report and the legal citation that provides for this exemption should be given.

- **We cannot agree that the exemption of domestically produced raw agricultural produce from the VAT is WTO consistent unless such an exemption is made available for such imported goods as well.**
- **We ask that Samoa reflect on this, and clarify how the current system works, and provide the appropriate legal citations to back that up.**

We suggest the following commitment for this section:

- **The representative of Samoa confirmed that, from the date of accession, Samoa would apply its domestic taxes, including value-added and excise taxes, in a non-discriminatory manner consistent with Articles I and III of the GATT 1994. The Working Party took note of these commitments.**

Answer:

See Question 39.

- **Quantitative import restrictions, including prohibitions, quotas and licensing systems**

Question 41

Paragraph 67: We note that Samoa has banned imports of motor vehicles older than eight years. We note that a ban is considered WTO incompatible, and that the objective of ensuring traffic safety should be reached by other, WTO compatible means. We would urge Samoa to replace the ban with a non-automatic licensing system, which would allow both the monitoring of the objective of ensuring traffic safety and also the imports to take place.

We also note that the registration fee for pesticides should reflect the cost of services rendered. The fees aimed at regulating the use of pesticides should be imposed by other means than in the context of the import licensing fee (registration fee, other internal fee not relating to imports).

Answer:

The ban on the importation of vehicles older than 8 years by virtue of the requirements of the Road Traffic Amendment Regulations 2003 is based mainly on safety and environmental protection factors.

The proposed non-automatic licensing would be an administrative burden for our already constrained resources. Samoa may consider this with substantial technical assistance.

However, pursuant to Section 49 of the Customs Act 1977, an Order of Prohibited Imports has been issued. As of 2 May 2008, it is unlawful to import into Samoa (1) any vehicle manufactured more than 12 years prior to the date it enters Samoa; and (2) left-hand drive vehicles.

Registration fees for pesticides have been revised to take into account the concerns raised regarding cost of services rendered.

Question 42

Paragraph 70: We would like to add the following text in the commitment language: "The representative of Samoa confirmed that the import ban of cars older than eight years would be eliminated (and replaced by a non-automatic licensing system) upon accession."

Answer:

Refer to Question 41 above.

Question 43

In paragraph 66, Samoa has indicated that the Head of State could prohibit the importation of goods for a range of reasons, which included to protect revenue and to ensure the efficient administration of the Customs Act. Samoa also noted that prohibitions could be general, specific, absolute or conditional. We would be interested in further information concerning criteria for prohibiting importation of goods to protect revenue and to ensure the efficient administration of the Customs Act. We would also appreciate further information concerning the different categories of prohibition.

Answer:

No established criteria have been established other than in general terms such as national security and for sanitary and phytosanitary reasons. Under Section 49 of the Customs Act 1977 the criteria for the use of this prohibition is to be based on whether the Prohibition is required:

- In the public interest; or
- For the protection of the revenue; or
- For the efficient administration of the Customs Act; or
- For the prevention of fraud or deception, whether in relation to the Customs Acts or not; or
- For the prevention of any infectious disease within the meaning of the Health Ordinance 1959; or
- In respect of goods whose sale in Western Samoa would be an offence against the law.

The draft amending texts for Section 49 are currently being prepared. Consultations are necessary given the wide use by Government agencies of the provisions of this Customs Prohibition Order. An update of this will be given in late June / early July.

Question 44

Paragraph 67: Please clarify and indicate more precisely the reason for the ban on imports of automobiles over eight years old. Clearly trade in such cars within Samoa is not banned, so why is there such a restriction on imports? (Note: We are looking for appropriate justification for an otherwise WTO-inconsistent restriction on imports. We want more than an assertion that it is for safety, since it is not obvious that all automobiles older than 8 years in Samoa are unsafe. End note).

Answer:

Refer to Question 41.

Question 45

Paragraph 69: Concerning the registration fee for agricultural chemicals: Samoa clearly uses its registration "fee" as a tax on imports of pesticides. A registration fee consistent with Article VIII of the GATT cannot be considered WTO-consistent if its level depends on the quantity imported.

Samoa should change the part of its registration fee dependent on the quantity imported, separating it from the possible need for a tax for environmental purposes.

Answer:

The draft of the new fee structure is provided in the Table below and is expected to be adopted by the end of 2008.

The first draft of the Pesticides Regulations 2007/08 is now complete and will soon be discussed in the Pesticides Technical Committee (PTC) meeting. The 2007/08 Regulations will replace the current Pesticides Regulations 1990.

Goods/Services	Fee Basis	Fees	Payment basis
Sanitary Certificate	Certificate	\$6.44 VAGST incl. per certificate	Cash
Phyto Certificate	Private	\$6.44 VAGST incl. per certificate	Cash
	Commercial Certificate	\$12.88 VAGST incl. per certificate	Cash
Import Certificate	Private Certificate	\$6.44 VAGST incl. per certificate	Cash
	Commercial - annual fee	\$129.38 VAGST incl.	Cash or Credit
Import for cut flowers, live plants and seeds	Private consignment	\$12.88 VAGST incl. per permit	Cash
	Commercial consignment	\$32.43 VAGST incl. per permit	Cash
Fumigation	Per treatment	Cost of chemicals used (30lbs) + \$116.44 VAGST incl. labour and equipment	Cash or Credit
Garbage Incineration	Per standard garbage bag	\$2.30 VAGST incl.	Cash
Wet Garbage Incineration	Per load (10 standard garbage bags)	\$46.00 VAGST incl. per load	Cash or Credit
Pesticide Registration Fee	Per 5 years	\$300.00 + VAGST	Cash or Credit
Annual Permit Fee	Certificate	\$129.38 VAGST incl (commercial)	Cash
		\$7.50 VAGST incl. (private)	
Steam Cleaning	Standard cars	\$63.25 VAGST incl. per vehicle	N/A - collected by contractor
	Trucks	\$75.90 VAGST per truck	N/A - collected by contractor
	Machinery	Minimum of \$115.00 VAGST incl. per machine	N/A - collected by contractor

Question 46

Paragraph 70: We appreciate the commitment, and support it. We would like to have a comprehensive list of imported goods for which import licensing is required, e.g., agricultural chemicals, automobiles, narcotics, etc. The registration fee based on import quantity cannot be considered WTO consistent, however, and should be amended.

Answer:

An import licence is required for the following goods:

Product/HS number where applicable	Description of product	Requirement/Ministry involved	Application fee (SAT)	Legal reference
See Annex 3	Chemicals	Chemicals to be imported must be registered chemicals with the Registrars Office of MAF before being issued an import licence.		

Product/HS number where applicable	Description of product	Requirement/Ministry involved	Application fee (SAT)	Legal reference
	Arms and ammunitions			
HS Number	Pesticides [list]	Ministry of Agriculture.	registration fee (see Question 45).	Pesticides Regulations 1990 (draft Pesticides Regulations 2008).
Refer Annex 4	Ozone depleting substances	Import licenses for Ozone depleting substances are delivered by the National Ozone Unit. The importing and handling applications are assessed by the selected assessment panel and certified by the CEO of the Ministry of Natural Resources and Environment.	Import License Fee \$100. Handling License Fee \$50. The initial registration is \$100 and the renewal for both licenses is \$10.	Protection of the Ozone Layer Regulations 2006.

- Import prohibitions

In addition to the products listed in paragraph 66 of the draft Report, Samoa prohibits the importation of:

- Non-biodegradable plastic bags. This measure has been introduced to protect the environment (Plastic Bag Prohibition on Importation Regulations, 23 May 2006); and
- Turkey tails. This measure has been introduced to support health preventive measures to curb the rising problem of life style diseases such as diabetes, high blood pressure; and heart and kidney failure among other reasons (Prohibition Order on the Importation of Turkey Tails, 14 August 2007).

- **Customs valuation**

Question 47

We thank Samoa for the updated information provided in Table 7 (Action Plan for the Implementation of the Customs Valuation Agreement), and note that a new Customs Act is being drafted. We think it would be helpful if Samoa were able to provide more detailed information on the sub-steps required to complete each action.

Answer:

There may be a mistake here in that a new Customs Act is not being drafted. Amendments to the Act and the Regulations are being drafted to ensure compliance with WTO provisions but a new Customs Act is still only in the discussion process with no time frames yet discussed.

As for the action plan it is self evident. There are only very few Articles yet to be incorporated and it is envisaged that there will not be any major operational changes.

Question 48

We support granting Samoa a transitional period to enable full implementation of the Agreement on Implementation of Article VII of the GATT 1994. However, we think it would be helpful to have an additional paragraph in the Working Party Report setting out Samoa's request for a transitional period, the end date for the transition and the commitments that Samoa will undertake.

Answer:

An additional paragraph could be divided easily from the current paragraph if that is what is required.

Samoa would request a transitional period to allow it to implement certain articles of the WTO Valuation Agreement that have yet to be included in Samoa's current legislation. At present Articles 10 and 12 have yet to be included in Samoan domestic law. These provisions should be inserted by the end of 2008.

Question 49

We welcome the action plan of Samoa to fully comply with the CVA by 1 December 2008.

Answer:

The action plan has already progressed substantially due to the Customs Valuation Regulations 1998 which were based on the Customs valuation Agreement.

Question 50

Paragraph 71 of WT/ACC/SPEC/SAM/4/Rev.1 refers. We would like to confirm our understanding that the establishment of a new Customs Act is no longer conditional on technical assistance, as formerly stated in the action plan.

Answer:

There is no new Customs Act as referred to. Work has been done to amend the current Customs Act and the Customs Valuation Regulations 1998 but there are no current plans to draft a new Customs Act within the next four to five years. Technical assistance of course would be required for the drafting of working manuals and other operational areas. However, the stop gap measure whereby the Valuation Regulations are incorporated into the Customs Act is not conditional to technical assistance.

Question 51

Paragraph 71:

- **In implementing its ASYCUDA system, does Samoa use the 'Guidelines on the Development and Use of a National Valuation Database as a Risk Assessment Tool (Annex D to the Report of the Technical Committee's 18th Session (Document VT0388E3)', prepared by the Technical Committee on Customs Valuation and finalized at its 18th Session in April 2004?**
- **In addition, we note that the implementation of Article 14 of the Agreement, that is the Interpretative Notes, is not optional. We are prepared to add that to the transitional provisions, but it must be included.**

Answer:

Samoa Customs does not currently use a National Valuation Database as a Risk Assessment Tool but once such a tool becomes operational we will ensure that the Guidelines will be adhered to ensure compliance with WTO provisions.

There are plans to incorporate Article 14 of the Agreement prior to the end of 2008 into the current Customs Valuation Regulations 1998 as listed in the revised Table 7 (see Question 53).

Question 52

When will we be able to see the new draft legislation?

Answer:

Prior to the end of 2008 as per action plan.

Question 53

We believe that the action plan in Table 7 provides a good basis for a commitment with a transition for implementation, particularly in Samoa's offer to implement parts of the Agreement from the date of accession.

We are providing specific drafting suggestions.

Begin suggested redrafted text:

- Customs valuation

71. The representative of Samoa said that his Government had amended the 1977 Customs Act in 1998 to move from the Brussels Definition of Value system to a valuation system based on the WTO Customs Valuation Agreement. The ASYCUDA system had been introduced with the help of donors - this system was designed to facilitate trade; it recorded specific transactions but did not generate specific prices for customs valuation purposes –and customs procedures had been simplified through computerization and the introduction of a single document for customs clearance. However, the 1998 Customs Amendment Act and Regulations needed to be reviewed and current WTO customs valuation provisions included in the Customs Principal Act to ensure full conformity with WTO requirements and provide for better transparency and accountability. A new Customs Act was being drafted, but additional technical assistance was needed to introduce the necessary legislative and institutional changes and train personnel. The draft was currently with the Attorney's General Office. ~~He proposed that Samoa would complete the work to conform with the requirements of the Agreements on the Implementation of Article VII of the GATT 1994 in accordance with the action plan reproduced in Table 7.~~

72.—In response to a specific question concerning the Interpretative Notes to the Customs Valuation Agreement, the representative of Samoa said that he was not in a position to specify yet whether the Interpretative Notes, which were an integral part of the Agreement, would be included in the text of the law itself.

72. The representative of Samoa requested that the Working Party grant a transitional period from the date of accession to allow Samoa to obtain and utilize technical assistance to assist in the full implementation of the obligations of the Agreement. Full implementation of the Agreement on Customs Valuation would be completed, at the latest prior to 1 December 2008,

in accordance with the timetable contained in Table 7 below. He confirmed that during the transition Samoa will not be required to observe the provisions of Articles 10 or 12. In addition, the provisions of Article 14 of the Agreement, i.e., the incorporation of the Interpretative Notes into Samoa's customs valuation legislation, also would be gradually adopted in accordance with Table 7. If such a transitional period were granted, Samoa's deviations from the provisions of the Agreement would be strictly limited to these Articles, and all other provisions of the Agreement would be implemented for all imports. Current legislation already provided for substantial implementation of the Agreement, and Samoa would apply Articles 1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 13, 15, 16, and 17 of the Agreement to imports from the date of accession.

72bis During this period, Samoa would ensure that its regulations under current legislation in place and additional legislation implemented during the transition concerning customs valuation would be applied on a non-discriminatory MFN basis to all imports. Any changes made in its laws, regulations and practice during the transition period would not result in a lesser degree of consistency with the provisions of the Agreement on Customs Valuation than existed on the date of accession. Samoa would participate in the work of the Committee on Customs Valuation and would seek out all available technical assistance, including under Article 20:3 of the Agreement, to ensure that its capacity to fully implement the Agreement upon expiration of the transition period is assured. The representative of Samoa presented an Action Plan setting out details of the steps that still remained to be taken in order to achieve this objective and a timetable for each step (Table 7).

Table 7: Action Plan for the Implementation of the Customs Valuation Agreement

Action	Timeframe
Working Party review of draft legislation necessary for conformity with the Agreement	Prior to Accession
Provisions of the Agreement that Samoa can implement as from accession	
- Articles 1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 13, 15, 16, 17, implemented in accordance with existing legislation	Completed
Recruitment of Personnel, obtaining facilities and equipment, establishment of databases	Completed
Customs Valuation Amendment Regulations 2007	Under development, 2006-2007 Final Draft completed prior to 1 June 2008
Provisions of the Agreement that Samoa will implement prior to the end of the transitional period	
Passage of Regulation through Cabinet	Prior to 1 July 2008
- Article 10 data confidentiality	Prior to 1 July 2008
- Article 12 transparency	Prior to 1 July 2008
- Article 14 Interpretative Notes	Prior to 1 July 2008
Updating of manuals, operating procedures	Prior to 1 June 2008
Printing of updated forms, brochures etc.	Prior to 1 June 2008
Training of at least 20 Officials and Customs Officers	Prior to 1 June 2008
Workshops for Private Sector	Prior to 1 June 2008
Implementation of valuation system in full conformity with WTO rules	Prior to 1 December 2008

72ter The representative of Samoa stated that legislation on the valuation of imports for customs and taxation purposes conforming to the requirements of the Agreement on Customs Valuation would be enacted by 1 July 2008. Samoa would progressively implement the Agreement on Customs Valuation in accordance with the action plan in Table 7, and with the understanding that during this period the scope of implementation of other aspects of the

Agreement, as described in paragraphs xx and yy, would be applied by Samoa. Full implementation will start from 1 December 2008. The Working Party took note of these commitments.

Answer:

Acceptable except as amended to withdraw reference to a new Customs Act that is currently not being drafted (see below). Technical assistance will still be required to help with the Valuation manuals for the new provisions and to train the current Officers again.

"71. The representative of Samoa said that his Government had amended the 1977 Customs Act in 1998 to move from the Brussels Definition of Value system to a valuation system based on the WTO Customs Valuation Agreement. The ASYCUDA system had been introduced with the help of donors - this system was designed to facilitate trade; it recorded specific transactions but did not generate specific prices for customs valuation purposes –and customs procedures had been simplified through computerization and the introduction of a single document for customs clearance. However, the 1998 Customs Amendment Act and Regulations needed to be reviewed and current WTO customs valuation provisions included in the Customs Principal Act to ensure full conformity with WTO requirements and provide for better transparency and accountability. Amendments to the current Customs Act and Customs Valuation Regulations are being drafted, but additional technical assistance was needed to introduce the necessary legislative and institutional changes and train personnel. He proposed that Samoa would complete the work to conform with the requirements of the Agreements on the Implementation of Article VII of the GATT 1994 in accordance with the action plan reproduced in Table 7.

72. In response to a specific question concerning the Interpretative Notes to the Customs Valuation Agreement, the representative of Samoa said that he was not in a position to specify yet whether the Interpretative Notes, which were an integral part of the Agreement, would be included in the text of the law itself.

72. The representative of Samoa requested that the Working Party grant a transitional period from the date of accession to allow Samoa to obtain and utilize technical assistance to assist in the full implementation of the obligations of the Agreement. Full implementation of the Agreement on Customs Valuation would be completed, at the latest prior to 1 December 2008, in accordance with the timetable contained in Table 7 below. He confirmed that during the transition Samoa will not be required to observe the provisions of Articles 10 or 12. In addition, the provisions of Article 14 of the Agreement, i.e., the incorporation of the Interpretative Notes into Samoa's customs valuation legislation, also would be gradually adopted in accordance with Table 7. If such a transitional period were granted, Samoa's deviations from the provisions of the Agreement would be strictly limited to these Articles, and all other provisions of the Agreement would be implemented for all imports. Current legislation already provided for substantial implementation of the Agreement, and Samoa would apply Articles 1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 13, 15, 16, and 17 of the Agreement to imports from the date of accession.

72bis During this period, Samoa would ensure that its regulations under current legislation in place and additional legislation implemented during the transition concerning customs valuation would be applied on a non-discriminatory MFN basis to all imports. Any changes made in its laws, regulations and practice during the transition period would not result in a lesser degree of consistency with the provisions of the Agreement on Customs Valuation than existed on the date of accession. Samoa would participate in the work of the Committee on Customs Valuation and would seek out all available technical assistance, including under Article 20:3 of the Agreement, to ensure that its capacity to fully implement the Agreement upon expiration of the transition period is assured. The

representative of Samoa presented an Action Plan setting out details of the steps that still remained to be taken in order to achieve this objective and a timetable for each step (Table 7).

72ter The representative of Samoa stated that legislation on the valuation of imports for customs and taxation purposes conforming to the requirements of the Agreement on Customs Valuation would be enacted by 1 July 2008. Samoa would progressively implement the Agreement on Customs Valuation in accordance with the action plan in Table 7, and with the understanding that during this period the scope of implementation of other aspects of the Agreement, as described in paragraphs xx and yy, would be applied by Samoa. Full implementation will start from 1 December 2008. The Working Party took note of these commitments."

Please note changes to implementation dates to the Action Plan:

Table 7: Action Plan for the Implementation of the Customs Valuation Agreement

Action	Timeframe
Working Party review of draft legislation necessary for conformity with the Agreement	Prior to Accession
Provisions of the Agreement that Samoa can implement as from accession	
- Articles 1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 13, 15, 16, 17, implemented in accordance with existing legislation	Completed
Recruitment of Personnel, obtaining facilities and equipment, establishment of databases	Completed
Customs Valuation Amendment Regulations 2007	Under development, 2006-2007 Final Draft completed prior to 1 August 2008
Provisions of the Agreement that Samoa will implement prior to the end of the transitional period	
Passage of Regulation through Cabinet	Prior to 1 September 2008
- Article 10 data confidentiality	Prior to 1 September 2008
- Article 12 transparency	Prior to 1 September 2008
- Article 14 Interpretative Notes	Prior to 1 September 2008
Updating of manuals, operating procedures	Prior to August 2008
Printing of updated forms, brochures etc.	Prior to August 2008
Training of at least 20 Officials and Customs Officers	Prior to August 2008
Workshops for Private Sector	Prior to August 2008
Implementation of valuation system in full conformity with WTO rules	Prior to 1 December 2008

- **Rules of origin**

Question 54

We can agree with removing brackets in paragraph 74.

Answer:

See Question 55.

Question 55

Paragraph 75: We appreciate the draft commitment, but there is little evidence in the descriptive text that Samoa has made any adjustments in its legislation to implement this

commitment. We seek Samoa's cooperation in introducing appropriate legislation to implement the provisions of Article 2(h) and Annex II, paragraph 3(d) of the Agreement on Rules of Origin.

Answer:

Samoa has no non-preferential rules of origin. It has, however, preferential rules of origin (the PICTA rules of origin).

Given the above, we suggest the following commitment paragraph: "The representative of Samoa confirmed that, from the date of accession, Samoa's preferential and non-preferential rules of origin would comply fully with the WTO Agreement on Rules of Origin, including the provisions of Article 2(h) and Annex II, paragraph 3(d) of the Agreement, i.e., that for preferential rules of origin, (e.g., pursuant to PICTA), the customs authority would upon request from an exporter, importer or any person with a justifiable cause for an assessment of the preferential origin of the import make such a determination as soon as possible, but no later than 150 days after the request had been submitted provided that all necessary elements had been submitted. Samoa would apply the same provisions for non-preferential rules of origin when it establishes such rules. Samoa would also abide by the relevant WTO provisions on transparency and the provision of information about its rules of origin and their application. The Working Party took note of this commitment".

- **Preshipment inspection**

Question 56

We can agree with removing both two brackets in paragraph 79.

Answer:

WTO provisions would be fully complied with.

Question 57

We reject Samoa's interpretation of its obligations under the WTO Agreements in the event that it establishes a pre-shipment inspection regime, i.e., that only the Agreement on Pre-shipment inspection would apply. Clearly, if a PSI regime is implemented other WTO-related customs requirements, the other WTO Agreements apply as well.

Answer:

Samoa has never used the service of preshipment inspection firms and has no intention of doing so.

Given the above, we suggest the following commitment paragraph: "The representative of Samoa confirmed that if a pre-shipment inspection system would be introduced in the future, it would be temporary. Should such a system be put in place, Samoa would ensure that this system would be in conformity with the WTO Agreement on Preshipment Inspection and any other relevant WTO provision. The Working Party took note of this commitment".

Question 58

We urge Samoa to strike paragraph 78 from the text, and to undertake an appropriate commitment to ensure that the WTO will be applied. We support the commitment text in the second set of brackets.

Answer:

Noted and agreed.

- **Anti-dumping, countervailing duties, safeguard regimes**

Question 59

Paragraphs 80-82. It would be helpful to have some further detail from Samoa as to when the new Customs Tariff Act is likely to be drafted, and confirmation that the Working Party will be able to examine it and that it will be enacted before accession.

Answer:

The wording in paragraphs 80- 82 are inaccurate. There is no new Customs Tariff Act being drafted. Amendments had been prepared to remove certain provisions that did not comply with WTO rules as well as introducing new legislation that focused solely on Trade Remedies. We would recommend that the wording be amended along the following lines:

80. The representative of Samoa said that Samoa had no specific legislation providing for the imposition of countervailing duties or safeguard measures and had no plans to use such measures. However, provisions concerning the imposition of anti-dumping measures existed in Section nine of the Customs Tariff Act of 1975, but were not consistent with the WTO Anti-Dumping Agreement. He noted that these provisions had never been implemented - Samoa did not have the financial nor human capacity to use trade remedy measures – and that Samoa had no intention to use them.

81. Several Members expressed concern over the non-conformity of Section nine of the Customs Tariff Act of 1975 with the WTO Anti-Dumping Agreement and Samoa's statement that, given the difficulty for a small country like Samoa to use WTO trade remedy provisions, tariff flexibility would be used if necessary to provide protection. These Members invited Samoa to repeal or review the part of its anti-dumping legislation that was inconsistent with WTO rules. In reply, the representative of Samoa said that amendments to the current Customs Tariff Act were being drafted to remove Section nine of the Customs Tariff Act 1975 and introduce a new Anti-dumping Draft Bill, which would bring Samoa's legislation into conformity with WTO rules.

82. The representative of Samoa confirmed that Samoa would not apply any anti-dumping, countervailing or safeguard measures until it had implemented and notified to the WTO appropriate laws consistent with the provisions of the WTO Agreements on these matters. Samoa would ensure the full conformity of any such legislation with the relevant WTO provisions, including Article VI and XIX of the GATT 1994 and the Agreement on the Implementation of Article VI, the Agreement on Subsidies and Countervailing Measures and the Agreement on Safeguards. After such legislation was implemented, Samoa would only apply any anti-dumping duties, countervailing duties and safeguard measures in full conformity with the relevant WTO provisions. The Working Party took note of these commitments.

Question 60

We support the commitment in paragraph 82.

Answer:

Refer to Question 59.

B. EXPORT REGULATIONS

- **Export restrictions**

Question 61

We suggest the following commitment:

- **The representative of Samoa confirmed that any quantitative export restrictions, including prohibitions, quotas, and licensing systems, would be applied in conformity with WTO provisions. The Working Party took note of this commitment**

Answer:

Agree.

- **Export subsidies**

Question 62

We would prefer to remove the first brackets in paragraph 90 - this text is more explicit and therefore preferable to the second bracketed text which merely refers to the ASCM and its Article 27:2.

Answer:

Agree.

Question 63

Please note the responses to Questions 35 and 36 in WT/ACC/SAM/5 and include them in the revised draft Working Party report with additional information on the specific measures/incentives that were abolished.

Answer:

The representative of Samoa said that Samoa did not apply any prohibited subsidies. His Government had abolished the Export Financing Facility on 31 December 1997, as part of the liberalization of the financial system and in line with the 1994 Central Bank of Samoa Act - the Export Financing Facility offered a three per cent margin of interest rate on loans to finance exports; under the Facility, commercial banks could offer loans at an interest of 9 per cent instead of 12 per cent as per normal interest rate. Local banks made financing available to exporters at market interest rates and the Government did not provide any kind of support to Samoa's exporters.

C. INTERNAL POLICIES AFFECTING FOREIGN TRADE IN GOODS

- **Industrial policy, including subsidies**

Question 64

We can agree with removing brackets in paragraph 92.

Answer:

Noted.

Question 65

Paragraph 91: This section is not complete.

- Samoa has indicated in the section on the Investment Regime that the 1999 amendments to the 1992/1993 Enterprises Incentives and Export Promotion Act had not eliminated all import duty and income tax exemptions granted on the basis of export promotion.
- Specifically, special benefits were still granted to two companies which exported 95 per cent of their production, Samoa Tropical Products and Yazaki Samoa, in the form of income tax holidays of up to 15 years; a subsequent 25 per cent tax rate on assessable income; a tax holiday on dividends of up to 15 years in the limit of the funds invested; and a complete exemption from customs and excise duties on both imports and exports.
- These were the only companies still eligible, as their benefits had been "grandfathered" when the law was revised, and were due to expire on 31 March 2008 and 8 November 2009 respectively. Samoa also confirmed that none of its incentive programmes were contingent upon local content requirements.

We would like to see this information included in this section. We believe that these programmes, as now administered, are prohibited subsidies according to Article 3 of the Subsidies and Countervailing Measures Agreement.

Answer:

In addition to paragraph one above, since this scheme was abolished in June 1999 five companies (Cocoa and Coconut Products, Pacific Cashmere, Desico Samoa, Yazaki EDS Limited and Samoa Tropical Products Limited) remained as their approved concessions have not yet expired under the principal Enterprise Incentive and Export Promotion Act 1992/1993. As three of these five companies have all ceased production in February 2004, thus only two companies, Samoa Tropical Products and Yazaki Samoa Limited remain operational as of to date.

Specifically, special benefits were still granted to two companies which exported 95 per cent of their production, Samoa Tropical Products and Yazaki Samoa, in the form of income tax holidays of up to 15 years; a subsequent 25 per cent tax rate on assessable income; a tax holiday on dividends of up to 15 years in the limit of the funds invested; and a complete exemption from customs and excise duties on both imports and exports.

The benefits granted to Samoa Tropical Products are due to expire on 31 March 2008 whereas for Yazaki Samoa Limited customs/excise benefits will expire on 11 July 2010 and for tax holidays on 8 November 2009.

Question 66

Does Samoa intend to eliminate all prohibited subsidies with the expiration of these programmes in 2008 and 2009?

Answer:

Yes, Samoa intends not to reconvene incentives come the expiry dates for these programmes in 2008 and 2009 respectively in accordance to the Enterprise Incentive and Export Promotion Repeal 1999, No. 6. This specifically states that limitation on approvals.

- Where a domestic enterprise approval order has been given prior to the 29 May 1998 and that order has included relief from customs duty in relation to capital items, including plant and equipment, that relief from customs duty shall expire on the 1 June 1999; and
- Any domestic enterprise order granted after the 29 May 1998 shall not give relief from customs duty in respect of raw materials, vehicles or boats and shall require payment of a rate of customs duty of not less than 10 per cent in relation to capital items including plant and equipment.

Question 67

Paragraph 92: What does Samoa consider a "notifiable" subsidy? Does Samoa intend to notify any of its incentives?

We reserve our position on commitment language pending suitable response to our questions.

Answer:

We understand that notifiable subsidies are all subsidies which are specific as defined in Articles 1 and 2 of the Agreement on Subsidies and Countervailing Measures.

Apart from the incentives granted to the firms grandfathered under the Enterprise Incentive Scheme, the Customs Amendment Act 2007 provides for duty concessions for hotels and other development projects. The incentives available under the 1974 Industrial Free Zone Act are no longer applicable.

The Customs Amendment Act 2007 provides for duty concession for hotels or other development approved by the Minister of Finance, acting on the advice of Cabinet in accordance with criteria prescribed in regulations. The criteria prescribed in the Regulations are currently being revised.

The application for duty concession must include information on i) full contact details of the business, ii) full details of directors/owners, iii) nature of the applicant's project, iv) detailed financial cost of the project, v) all building materials, plant, machinery and other articles required for the project, vi) intended location for the project, vii) initial benefits (employment, income etc.), viii) timing for commencement and completion of project including architectural plan and copy of lease agreement (if proposed site is on customary land), where necessary.

The current procedure is that, once an application is submitted to the Ministry of Commerce, Industry and Labour (MCIL):

- A thorough assessment is conducted by the MCIL with a recommendation to the Chief Executive Officer of the Ministry of Finance for consideration;
- The Ministry of Finance will make own assessment and recommendation and seek Cabinet endorsement. This endorsement will also detail the concessions; and
- The MCIL will advise the applicant accordingly. The MCIL is to ensure that all items approved for concession are utilized appropriately.

Approved goods for concession are only for capital items required for the establishment of a project. Applicants are required to provide a list of capital goods for assessment. The concessions granted

would cease once the quantity and value approved for any development project under the scheme is exhausted.

A copy of the Customs Amendment Act 2007 is available through document WT/ACC/SAM/8/Add.1. The related regulations are being drafted.

There are no other subsidy programmes.

- **Sanitary and phytosanitary measures**

Question 68

We welcome the action plan of Samoa to fully comply with the SPS Agreement by 1 January 2012.

Answer:

Noted.

Question 69

We thank Samoa for the information provided on its SPS regime and support its request for a transition period within which to implement fully WTO SPS requirements. We would suggest that Samoa clarify further in Table 8 sources of Technical Assistance it currently has available to it to complete the work within the designated timeframes.

Answer:

An updated SPS action plan will be submitted shortly.

Question 70

Paragraphs 97-106 of WT/ACC/SPEC/SAM/4/Rev.1: On SPS issues, our key comment is in relation to paragraph 106. We would like more clarity around what is meant by a 'transition period' as it is unclear to us what exactly Samoa is seeking in this regard. For example, this transition period could be interpreted as seeking a time-limited exception to obligations under the SPS Agreement, although which obligations this might include is not clear.

Answer:

An updated SPS action plan will be submitted shortly.

Question 71

Table 8: Can we note that in respect of the requirement for a contact point is a key part of the transparency obligation under Article 7/Annex B and is the first port of call for any enquiries on SPS matters. Its important that this contact point is available to answer Members' enquiries and provide information in relation to requests in a timely fashion. We would see the contact point as an important feature of Samoa's SPS regime which needs to be up and running at the time they accede.

Answer:

The national SPS focal point is with the Ministry of Agriculture and Fisheries:

Mr Pelenato Fonoti
Assistant Chief Executive Officer
Ministry of Agriculture and Fisheries
Apia, SAMOA
Email: ACEO@samoaquarantine.gov.ws
Tel: (685) 20924
Fax: (685) 20103

This focal point is operational.

Question 72

We believe the action plan outlined in Table 8 is a good basis for discussion of specific commitments to implement the SPS Agreement by January 1, 2012.

We will submit detailed drafting suggestions.

Answer:

Noted.

- **Trade-related investment measures**

Question 73

We can agree with removing brackets in paragraph 108.

Answer:

Agreed.

Question 74

We support the commitment in paragraph 108.

Answer:

Agreed.

- **State-trading entities**

Question 75

We can agree with removing brackets in paragraph 113.

Answer:

See Question 77.

Question 76

Paragraph 112: Samoa's exclusive contract with Shell, as previously with ExxonMobil, for trade in petroleum products meets all the criteria of Article XVII and the Understanding. As a

sanctioned monopoly, trading on behalf of the State, the firm should be notified as a State-trading enterprise in Samoa.

Answer:

Shell has sold its operations in the Pacific to Total. Total is now supplying oil for Samoa through a joint venture with local company PPS. The tender for the supply of petroleum products for Samoa will take place in August 2008. Samoa will notify this new enterprise as the supplier for the next five years once this is finalised.

Question 77

Paragraph 113: An appropriate commitment will be required. We suggest changes to the existing text, as follows:

- **[The representative of Samoa confirmed that upon accession Samoa would notify and provide information on the activities of the Royal Dutch Shell Oil Corporation as they related to the exclusive contract to supply petroleum products to Samoa on behalf of the Government. in accordance with Article XVII of the GATT and the Understanding on that Article. ~~The representative of Samoa confirmed that Samoa would apply its laws and regulations governing the trading activities of State-owned enterprises and other enterprises with special or exclusive privileges and would act in full conformity with the provisions of the WTO Agreement, in particular Article XVII of the GATT 1994 and the Understanding on that Article and Article VIII of the GATS. Samoa would notify any enterprise falling within the scope of Article XVII.~~ The Working Party took note of these commitments.]**

Answer:

Refer to Question 76.

Samoa will notify and provide information of its new supplier of petroleum products once this is finalised in August 2008.

- **Transit**

Question 78

We suggest the following commitment:

- **The representative of Samoa confirmed that his Government would apply any laws, regulations and practices governing transit operations and would act in full conformity with the provisions of the WTO Agreement, in particular Article V of the GATT 1994. The Working Party took note of this commitment.**

Answer:

We agree with this commitment.

- **Agricultural policies**

Question 79

We would encourage Samoa to remove the brackets from the proposed commitment language in paragraph 127.

Answer:

We are still considering this issue.

Question 80

Paragraph 127: We thank Samoa for its commitment not to use export subsidies in the agricultural sector.

Answer:

OK.

V. TRADE-RELATED INTELLECTUAL PROPERTY REGIME

Question 81

We welcome the action plan of Samoa to fully comply with the TRIPS Agreement by 1 January 2013.

Answer:

Noted.

Question 82

Paragraph 137 of WT/ACC/SPEC/SAM/4/Rev.1 refers. We were interested to note that Samoa affords copyright protection to folklore. In this paragraph it states that "Expressions of folklore were protected against reproduction; communication to the public by performance, broadcasting, distribution by cable or other means; and adaptation, translation and other transformation for commercial purposes or outside the traditional or customary context". It would be useful to learn more about this, in particular to confirm our understanding that reproduction of folklore for commercial purposes is prohibited completely, including for the collective "owners" of that folklore.

Answer:

For confirmation, reproduction of folklore for commercial purposes is not prohibited completely, including for the collective "owners" of that folklore. It is stated in Section 29 Subsection (3) of the Samoa Copyright Act that in all printed publications, and in connection with any communication to the public of any identifiable expression of folklore its source shall be indicated in an appropriate manner and in conformity with fair practice, by mentioning the community or place from where the expression utilized has been derived.

Question 83

Paragraph 143 of WT/ACC/SPEC/SAM/4/Rev.1 refers. On geographical indications (GIs), we would be interested in seeing a copy of the draft legislation and to confirm which GIs Samoa is interested in protecting through legislation.

Answer:

A copy of the draft Geographical Indications legislation has been circulated informally to Working Party Members.

We wish to protect ava Samoa and nonu (commonly used word is noni), elei prints, vailima brand.

Question 84

- **We are willing to work with Samoa on its commitment to implement the WTO Agreement on TRIPS with a transition.**
- **We do not agree that the additional commitment suggested in paragraph 155 is appropriate or necessary.**
- **We remain interested in Samoa's completion of WT/ACC/9, the Checklist on the Implementation of the WTO Agreement on TRIPS. We look forward to receiving this information.**
- **In addition, we ask that Samoa submit its IPR legislation to the Working Party for review.**

Answer:

The WT/ACC/9 checklist will be submitted shortly.

Trademarks, Patents and Industrial Designs legislation will be submitted shortly.

VI. POLICIES AFFECTING TRADE IN SERVICES

Question 85

Paragraph 161 of WT/ACC/SPEC/SAM/4/Rev.1 refers. The report notes that providers of environmental services were selected by a Committee appointed on an ad hoc basis and composed of the Ministry of Natural Resources and Environment, the Ministry of Finance, and the parties involved in the subject matter. We have several questions relating to this matter. Firstly, we would be grateful for further explanation of the criteria used by the Committee in selecting providers. Secondly does this process apply only to governmental environmental services projects? Thirdly, it states that proposals are open to everyone. We wonder whether this means that Samoan providers also have to be granted Committee approval to provide the service. or does this only apply to foreign suppliers?

Answer:

All governmental projects and aid-funded projects (such as projects funded by ADB, UNEP, JICA and individual Governments such as the Italian Government) go through the tender process.

The call for Tenders is published in the Gazette (Savali) and local newspapers including the Terms of Reference for the project. The Tenders Board then sits on the appointed date to examine the bids. The bid which fulfils the best criteria is selected.

All foreign and local companies are treated fairly and have the same procedures to be followed during admission to the Tenders Board for selection.

Question 86

Paragraphs 165-166 of WT/ACC/SPEC/SAM/4/Rev.1 refer. For legal services (paragraph 165) Samoa allows for an initial period of licensing to qualified lawyers from certain countries for a maximum period of 6 years. A new application is required for any subsequent period. We would like to know whether the same process used in the initial licence is also used for subsequent applications. Are other factors taken into account in subsequent applications? For accounting services, there is also recognition of qualifications of certain other countries, for a maximum of five years. We would like to know whether the same process used in the initial licence is also used for subsequent applications.

Answer:

The Law Practitioners Act 1976 is silent on a subsequent application for temporary admission as a barrister or as a solicitor, or as a barrister and a solicitor of the Supreme Court of Samoa. As such, it is arguable that the same factors required in the initial application are taken into account for subsequent applications.

For accounting services, the rules of the Samoa Institute of Accountants established under section 7 of the Samoa Institute of Accountants Act 2006 provide for the admission of members into the Institute and cessation of membership. A person who is qualified to be a members must:

- Be a citizen of Samoa;
- Hold an academic qualification (bachelor) in accounting;
- Have passed the final qualifying examination of the Institute; and
- Have 3 years work experience.

Non-citizens of Samoa who are practising overseas may apply to practise in Samoa for a fee of ST\$3,000.00 per client.

Question 87

This section of the report should remain open, pending completion of the market access negotiations, to ensure that the information compliments, and does not contradict, the commitments undertaken in the schedules.

Answer:

Noted.

VII. TRANSPARENCY

- **Publication of information on trade**

Question 88

The commitment in this section is inadequate, particularly in light of Samoa's unwillingness to implement the transparency requirements of WTO Agreements rapidly after accession. In particular, we note a broad lack of facilities to provide for public comment on regulations or provide traders with unified information points.

- **We would be interested in exploring with Samoa the establishment of a unified publication point or website where regulations on WTO issues routinely would be published prior to implementation for public review and comment. Such a facility would help Samoa implement its other commitments, and represent a major reform breakthrough.**
- **We seek Samoa's views on this, and an offer as a basis for a better commitment in this area.**

Answer:

The Ministry of Foreign Affairs and Trade has a website. However, the internet penetration is 2 per cent and would be highly ineffective. The current practice is to send publications directly to private sector organizations for them to comment on. A notice may be published in the local newspaper for wider consultations.

VIII. TRADE AGREEMENTS

Question 89

Paragraph 175 of WT/ACC/SPEC/SAM/4/Rev.1 refers. We note that Australia and New Zealand should not be listed as Forum Islands Members.

Answer:

Noted. Amend paragraph 175 accordingly.

ANNEX 1

INITIAL WORKING CAPITAL BY SECTOR FOR YEARS 2000-2007

SECTOR	2000	2001	2002	2003	2004	2005	2006	2007	Grand Total (SAT\$)
Accommodation	NR	NR	68,532,010	120,000	NR	NR	31,010,000	172,701	99,834,711
Administrative and Support Services	30,000	83,000	30,000	40,000	4,000	NR	2,761,000	23,000	2,971,000
Agriculture	NR	51,000	NR	10,000	NR	25,000	NR	-	86,000
Air and Sea Transport	NR	NR	NR	NR	NR	NR	20,000	-	20,000
Banks and Finance	NR	NR	11,160,000	-	NR	10,000	NR	-	11,170,000
Construction	NR	1,472,000	160,000	6,607.20	270,000	2,000,000	123,000	10,000	4,041,607
Education services	20,000	NR	NR	NR	NR	NR	NR	-	20,000
Real estate and Rental leasing	NR	NR	1,000	NR-	156,640	25,000	NR	-	182,640
Entertainment and Recreation	NR	2,000	35,000	20,000	-	140,000	20,000	1,100	218,100
Fisheries	NR	460,000	10,000	NR	NR	60,000	30,000	-	560,000
Health	NR	NR	NR	NR	NR	NR	NR	1,000	1,000
Information	NR	NR	500,000	20,300	160,000	-	100,000,000	-	100,680,300
Manufacturing	240,700	67,937,681	272,000	3,250,000	650,000	142,000	33,000	83,622.22	72,609,003
Other Services	NR	NR	NR	5,000	NR	20,000	40,100	-	65,100
Professional Services	NR	169,999.90	NR	499,999	2,036,000	NR	5,500	410,400	3,121,899
Repairing and Maintenance	40,000	NR	63,201	100,000	200,000	40,000	NR		443,201
Retailing	NR	NR	723,000	65,000	520,000	NR	6,136,000	40,000	7,484,000
Restaurants and Cafes	NR	25,000	20,000	NR	511,000	NR	27,000	17,000	600,000
Travels Services	NR	NR	1,556,413	300,000	1,000	800,000	50,000	150,000	2,857,413
Tourism	NR	NR	NR	NR	1,002,000	NR	NR	154,000	1,156,000
Wholesalers and Distributors	NR	104,000	100,100	200	609,149.99	1,000	364,000	154,000	1,332,450
GRAND TOTAL (SAT\$)	330,700	70,304,681	83,162,724	4,437,106	6,119,790	3,263,000	140,619,600	1,216,823	309,454,424

Note: "NR" - no registration/investment during that period

ANNEX 2

Table 1: List of Samoa's State-Owned Enterprises and Government Investments (as of June 2007)

	Formed under Act of Parliament	Formed under the Private Companies Act	GoS % of Shares	Business Description
State-Owned Enterprises				Main Activities
Accident Compensation Board	x		Mutual (0%) ¹	Levy Collection; Compensation Payments
Agriculture Store	x		100%	Agriculture Supplies / equipment; banana exports
Airport Authority	x		100%	Airport management
Apia Park Board	x		100%	Park
Development Bank of Samoa	x		100%	Small Business/Agriculture development loans
Electric Power Corporation	x		100%	Electric Power
Housing Corporation	x		100%	Housing loans
National Provident Fund	x		Mutual (0%) ¹	Super - annuation fund; business and home loans
National University of Samoa	x		100%	Tertiary Education
Polynesian Airlines Ltd		x	100%	Commercial inter-island airline
Samoa Ports Authority	x		100%	Ports
SamoaTel		x	100%	Telecommunications
Samoa Land Corporation	x		100%	Sale/Lease of former WSTEC land
Samoa Life Assurance Corp.	x		Mutual (0%) ¹	Life assurance; mortgage borrowing
Samoa Qualifications Authority	x		100%	Education
Samoa Shipping Corporation	x		100%	Ferry Services
Samoa Shipping Services		x	100%	Contracting of crew for cargo vessels
Samoa Trust Estates Corp.	x		100%	Cattle and copra production
Samoa Tourism Authority	x		100%	Tourism
Public Trust Office	x		100%	Will making and administer estates
Research and Development Institute of Samoa	x		100%	Scientific and agricultural research
Samoa Fire and Emergencies Authority	x		100%	Fire suppression and emergencies services
Samoa Water Authority	x		100%	Water supply
Government Investments				
Polynesian Blue		x	49%	Commercial Airline services

¹ These Mutual Entities are owned by Policy holders/contributors to these entities. However, they are monitored and controlled by Government under their empowering legislations and Public Bodies (Performance and Accountability) Act 2001.

Table 2: Corporatization and Privatization (1998 - 2007)

Completed	Privatization/Equity Divestment
<p>i. Bank of Western Samoa (now ANZ Bank) sold in 1994;</p> <p>ii. Divested Government shares in Samoa Iron and Steel in November 1998;</p> <p>iii. Corporatized PTD on 1 July 1999;</p> <p>iv. Sold Government's majority shareholding in Samoa Breweries in mid 1999,</p> <p>v. Divested Government shares in BOC Gas in August 1999;</p> <p>vi. Wound-up the Special Projects Development Corporation (SPDC) and assets tendered;</p> <p>vii. Initiated negotiations of joint venture for the divestment of Government's interest in the Samoa Coconut Oil and Products Limited (SCOPL);</p> <p>viii. Sold all Government Assets with the Samoa Coconut Products Limited;</p> <p>ix. Divested Government shares in Brugger Industries beginning of 2001;</p> <p>x. Divested Government shares in Rothmans Limited beginning of 2001;</p> <p>xi. Computer Services Limited 2004;</p> <p>xii. The remaining balance of Government Shares in the Samoa Breweries Ltd was sold in 2004;</p> <p>xiii. National Pacific Insurance, 2004;</p> <p>xiv. Partial-Privatisation of Polynesian Airlines Ltd (Jet Operations) to form "Polynesian Blue" - a joint-venture of Government and Virgin Blue;</p> <p>xv. Hellaby Samoa Limited, November 200; and</p> <p>xvi. Telecom Samoa Cellular, January 2007.</p>	<p>Privatizing</p> <ul style="list-style-type: none"> - Agriculture Stores Corporation to be privatised within 2 years; - Samoa Forest Corporation - asset will be tendered out by June 2008 - SamoaTel Limited - to be privatised by June 2008; - Samoa Post Limited - to be corporatised by September 2008; and - Samoa Shipping Services - restructured and privatised within 2 years.

ANNEX 3

Chemicals (Part of response to Q46):

- acetorphine (6, 7, 8, 14 - tetrahydro - 7alpha - (1 - hydroxy - 1 - methylbutyl) - 6, 14 - endo - ethenooripavine 3 - acetate)
- acetyldihydrocodeine
- acetylmethadol (3 - acetoxy - 6 - dimethylamino - 4, 4 - diphenyl - 3 - heptane)
- allylprodine (3 - allyl - 1 - methyl - 4 - phenyl - 4 - propionoxy - piperidine)
- alphacetylmethadol (alpha - 3 - acetoxy - 6 - dimethylamino - 4, 4 - diphenylheptane)
- alphameprodine (alpha - 3 - ethyl - 1 - methyl - 4 - phenyl - 4 - propionoxypiperidine)
- alphamethadol (alpha - 6 - dimethylamino - 4, 4 - diphenyl - 3 - heptanol)
- alphaprodine (alpha - 1, 3 - dimethyl - 4 - phenyl - 4 - propionoxy - piperidine)
- anileridine (1 - (para - aminophenethyl) - 4 - phenylpiperidine - 4 - carboxylic acid ethyl ester)
- benzethidine (1 - (2 - benzyloxyethyl) - 4 - phenylpiperidine - 4 - carboxylic acid ethyl ester)
- benzylmorphine (3 - benzylmorphine)
- betacetylmethadol (beta - 3 - acetoxy - 6 - dimethylamine - 4, 4 - diphenylheptane)
- betameprodine (beta - 3 - ethyl - 1 - methyl - 4 - phenyl - 4 - propionoxypiperidine)
- betamethadol (beta - 6 - dimethylamino - 4, 4 - diphenyl - 3 - heptanol)
- betaprodine (beta - 1, 3 - dimethyl - 4 - phenyl - 4 - propionoxy - piperidine)
- bezitramide (1 - (3 - cyano - 3, 3 - diphenylpropyl) - 4 - (2 - oxo - 3 - propionyl - 1 - benzimidazolyl) - piperidine)
- cannabis, being any leaf, seed, stalk, root, fruit, blossom, or part thereof of any plant of the genus cannabis (*Cannabis sativa* L.)
- cannabis resin
- clonitazene (2 - para - chlorbenzyl - 1 - (2 - diethylaminoethyl) - 5 - nitrobenzimidazole)
- cocoa leaf (*Erythroxylon coca* L.)
- cocaine (methyl ester of benzoylecgonine)
- codeine (3 - methylmorphine)
- codoxime (dihydrocodeinone - 0 - (carboxymethyl)oxime)
- concentrate of poppy straw
- desomorphine (dihydrodeoxymorphine)
- dextromoramide ((+) - 4 - [- 2 - methyl - 4 - oxo - 3, 3 - diphenyl - 4 - (1 - pyrrolidinyl) - butyl] morpholine)
- diampromide (N - [2 - (methylphenethylamino)propyl]- propionanilide)
- diethylthiambutene (3 - diethylamino - 1, 1 - di - (2' - thienyl) - 1 - butene)
- dihydrocodeine (7, 8 - dihydrocodeine)
- dihydromorphine (7, 8 - dihydromorphine)
- dimenoxadol (2 - dimethylaminoethyl - 1 - ethoxy - 1, 1 - diphenyl - acetate)
- dimepheptanol (6 - dimethylamino - 4, 4 - diphenyl - 3 - heptanol)
- dimethylthiambutene (3 - dimethylamino - 1, 1 - di - (2' - thienyl) - 1 - butene)
- dioxaphetyl butyrate (ethyl 4 - morpholino - 2, 2 - diphenyl - butyrate)
- diphenoxylate (1 - (3 - cyano - 3, 3 - diphenylpropyl) - 4 - phenyl - piperidine - 4 - carboxylic acid ethyl ester)
- dipipanone (4, 4 - diphenyl - 6 - piperidino - 3 - heptanone)
- ecgonine (-) - 3 - hydroxytropene - 2 - carboxylate)
- ethylmethylthiambutene (3 - ethyl methylamino - 1, 1 - di - (2' - thienyl) - 1 - butene)
- ethylmorphine (3 - ethylmorphine)
- etonitazene (1 - diethylaminoethyl - 2 - para - ethoxybenzyl - 5 - nitrobenzimidazole)
- etorphine (6, 7, 8, 14 - tetrahydro - 7alpha - (1 - hydroxy - 1 - methylbutyl) - 6, 14 - endo - ethenooripavine)
- etoxeridine (1 - [2 - (2 - hydroxyethoxy)ethyl] - 4 - phenylpiperidine - 4 - carboxylic acid ethyl ester)

- fentanyl (1 - phenethyl - 4 - N - propionylanilino piperidine)
- furethidine (1 - (2 - tetrahydrofurfuryloxyethyl) - 4 - phenylpiperidine - 4 - carboxylic acid ethyl ester)
- heroin (diacetylmorphine)
- hydrocodone (dihydrocodeinone)
- hydromorphanol (14 - hydroxy - 7, 8 - dihydromorphine)
- hydromorphone (dihydromorphinone)
- hydroxypethidine (4 - (meta - hydroxyphenyl) - 1 - methylpiperidine - 4 - carboxylic acid ethyl ester)
- isomethadone (6 - dimethylamino - 5 - methyl - 4, 4 - diphenyl - 3 - hexanone)
- ketobemidone (4 - meta - hydroxyphenyl) - 1 - methyl - 4 - propionyl - piperidine)
- levomethorphan ((-) - 3 - methoxy - N - methylmorphinan)
- levomoramide ((-)-4) - [2 - methyl - 4 - oxo - 3, 3 - diphenyl - 4 - (1 - pyrrolidinyl) - butyl]morpholine)
- levophenacylmorphan ((- 3) - hydroxy - N - phenacylmorphinan)
- levorphanol ((-) - 3 - hydroxy - N - methylmorphinan)
- metazocine (2' - hydroxy - 2, 5, 9 - trimethyl - 6, 7 - benzomorphinan)
- methadone (6 - dimethylamino - 4, 4 - diphenyl - 3 - heptanone)
- methadone - intermediate (4 - cyano - 2 - dimethylamino - 4, 4 - diphenylbutane)
- methyl desorphine (6 - methyl - delta δ - deoxymorphine)
- methyl dihydromorphine (6 - methyl dihydromorphine)
- metopon (5 - methyl dihydromorphinone)
- moramide - intermediate (2 - methyl - 3 - morpholino - 1, 1 - diphenyl - propane carboxylic acid)
- morpheridine (1 - (2 - morpholinoethyl) - 4 - phenylpiperidine - 4 - carboxylic acid ethyl ester)
- morphine
- morphine - N - oxide
- morphine pentavalent nitrogen derivatives
- myrophine (myristylbenzylmorphine)
- nicicodine (6 - nicotinoylcodeine)
- nicodicodine (6 - nicotinoyldihydrocodeine)
- nicomorphine (3, 6 - dinicotinoylmorphine)
- noracymethadol ((\pm) - alpha - 3 - acetoxy - 6 - methylamino - 4, 4 - diphenylheptane)
- norcodeine (N - demethylcodeine)
- norlevorphanol ((-) - 3 - hydroxymorphinan)
- normethadone (6 - dimethylamino - 4, 4 - diphenyl - 3 - hexanone)
- normorphine (demethylmorphine)
- norpipanone (4, 4 - diphenyl - 6 - piperidino - 3 - hexanone) opium
- oxycodone (14 - hydroxydihydrocodeinone)
- oxymorphone (14 - hydroxydihydromorphinone)
- pethidine (1 - methyl - 4 - phenylpiperidine - 4 - carboxylic acid ethyl ester)
- pethidine - intermediate A (4 - cyano - 1 - methyl - 4 - phenyl - piperidine)
- pethidine - intermediate B (4 - phenylpiperidine - 4 - carboxylic acid ethyl ester)
- pethidine - intermediate C (1 - methyl - 4 - phenylpiperidine - 4 - carboxylic acid)
- pethidine - intermediate C, esters of
- phenadoxone (6 - N - morpholino - 4, 4 - diphenyl - 3 - heptanone)
- phenampromide (N - (1 - methyl - 2 - piperidinoethyl)propionanilide)
- phenazocine (2' - hydroxy - 5, 9 - dimethyl - 2 - phenethyl - 6, 7 - benzomorphinan)
- phenomorphan (3 - hydroxy - N - phenethylmorphinan)
- phenoperidine (1 - (3 - hydroxy - 3 - phenylpropyl) - 4 - phenylpiperidine - 4 - carboxylic acid ethyl ester)
- pholcodine (morpholinylethylmorphine)

- piminodine (4 - phenyl - 1 - (3 - phenylaminopropyl) piperidine - 4 - carboxylic acid ethyl ester)
- piritramide (1 - (3 - cyano - 3, 3 - diphenylpropyl) - 4 - (1 - piperidino) - piperidine - 4 - carboxylic acid amide)
- proheptazine (1, 3 - dimethyl - 4 - phenyl - 4 - propionoxyazacycloheptane)
- properidine (1 - methyl - 4 - phenylpiperidine - 4 - carboxylic acid isopropyl ester)
- racemethorphan ((±) - 3 - methoxy - N - methylmorphinan)
- racemoramide ((- ± -) - 4 - [2 - methyl - 4 - oxo - 3, 3 - diphenyl - 4 - (1 - pyrrolidinyl) butyl]morpholine)
- racemorphan ((±) - 3 - hydroxy - N - methylmorphinan)
- thebacon (acetyldihydrocodeinone)
- thebaine (3, 6 - dimethyl - 8 - dehydromorphine)
- trimeperidine (1, 2, 5 - trimethyl - 4 - phenyl - 4 - propionoxy - piperidine)

The isomers of the substances mentioned above in this Schedule whenever the existence of such isomers is possible within the specific chemical designation.

The esters and ethers of the substances mentioned above in this Schedule whenever the existence of such esters or ethers is possible.

The salts of the substances mentioned above in this Schedule whenever the existence of such salts is possible.

Any substance, preparation, or mixture containing any proportion of a substance named or described above in this Schedule other than the following preparations and mixtures, namely:

- (a) Preparations containing in any proportion of the following substances or any salt of any such substance, namely, acetyldihydrocodeine codeine, dihydrocodeine, ethylmorphine, and pholcodei when:
 - (i) Compounded with one or more other pharmacologically active ingredients in such a way that the substance cannot be recovered by readily applicable means or in a yield which would constitute a risk to health; and
 - (ii) Containing not more than 100 milligrammes of the substances in each dosage unit and with a concentration of not more than 2.5 per cent in undivided preparations;
- (b) Preparations of cocaine containing not more than 0.1 per cent of cocaine base, being preparations compounded with one or more other pharmacologically active ingredients (none of which are substances named or described elsewhere in this Schedule) in such a way that the preparation has no, or a negligible, risk of abuse, and in such a way that the cocaine cannot be recovered by readily applicable means or in a yield which would constitute a risk health;
- (c) Preparations of opium or morphine containing not more than 0.2 per cent of morphine, being preparations compounded with one more other pharmacologically active ingredients (none of which are substances named or described elsewhere in this Schedule) in such a way that the preparation has no, or a negligible, risk of abuse, and in such a way that the opium or the morphine, as the case may be, cannot be recovered by readily applicable means or in a yield which would constitute a risk to health;
- (d) Solid dosage units of diphenoxylate containing in each unit not more than 2.5 milligrammes of diphenoxylate calculated as base and not less than 25 microgrammes of atropine sulphate;

- (e) Liquid preparations of diphenoxylate containing, in each millilitre, not more than 0.5 milligrammes of diphenoxylate calculated as based and not less than 5 microgrammes of atropine sulphate;
- (f) Ipecacuanha and opium powder containing 10 per cent of opium powder and 10 per cent of ipecacuanha root in powder intimately mixed with finely powdered lactose; and
- (g) Mixtures containing not more than one of the preparations specified in paragraphs (a) to (f) above, being mixtures whereof none of the other ingredients is a substance named or described elsewhere this Schedule.

ANNEX 4

Controlled Substances and Other Refrigerants Known to be in Commercial Use (August 2006)

	Composition	ODP	Import Permit Required?
CFCs			
CFC-11	Pure substance	1.0	Yes *
CFC-12	Pure substance	1.0	Yes *
CFC-113	Pure substance	0.8	Yes *
CFC-114	Pure substance	1.0	Yes *
CFC-115	Pure substance	0.6	Yes *
CFC-13	Pure substance	1.0	Yes *
Other CFCs			
HCFCs			
HCFC-22	Pure substance	0.055	Yes
HCFC-123	Pure substance	0.020	Yes
HCFC-124	Pure substance	0.022	Yes
HCFC-141b	Pure substance	0.110	Yes
HCFC-142b	Pure substance	0.065	Yes
HCFC-31	Pure substance	0.020	Yes
Other HCFCs			Yes
HFCs			
HFC-23	Pure substance	0	No
HFC-32	Pure substance	0	No
HFC-125	Pure substance	0	No
HFC-134a	Pure substance	0	No
HFC-143a	Pure substance	0	No
HFC-152a	Pure substance	0	No
Other HFCs			No
Perfluorocarbons			
R116 (Perfluoroethane)	Pure substance	0	No
R218 (Octafluoropropane)	Pure substance	0	No
RC318 (Octafluorocyclobutane)	Pure substance	0	No
Others			No
Hydrocarbons			
R290 (Propane)	Pure substance	0	No
R600 (Butane)	Pure substance	0	No
R600a (2-Methylpropane (isobutane))	Pure substance	0	No
R1270 (Propylene)	Pure Substance	0	No
Others			No
Mixes- Zeotropes			
R401A (MP 39)	53% R22, 13% R152a, 34% R124	0.037	Yes
R401B (MP 66)	61% R22, 11% R152a, 28% R124	0.040	Yes
R401C (MP 52)	33% R22, 15% R152a, 52% R124	0.030	Yes
R402A (HP 80)	60% R125, 2% R290, 38% R22	0.021	Yes
R402B (HP 81)	38% R125, 2% R290, 60% R22	0.033	Yes
R403A (69S)	5% R290, 75% R22, 20% R218	0.041	Yes
R403B (69L)	5% R290, 56% R22, 39% R218	0.031	Yes

	Composition	ODP	Import Permit Required?
R404A (HP 62, FX 70,M55)	44% R125, 52% R143a, 4% R134a	0	No
R405A (G2015)	45% R22, 7% R152a, 5.5% R142b, 42.5% RC318	0.028	Yes
R406A (GHG-12)	55% R22, 4% R600a, 41% R142b	0.057	Yes
R407A (Klea 60)	20% R32, 40% R125, 40% R134a	0	No
R407B (Klea 61)	10% R32, 70% R125, 20% R134a	0	No
R407C (Suva 9000, Klea 66)	23% R32, 25% R125, 52% R134a	0	No
R407D	15% R32, 15% R125, 70% R134a	0	No
R407E	25% R32, 15% R125, 60% R134a	0	No
R408A (FX10)	7% R125, 46% R143a, 47% R22	0.026	Yes
R409A (FX56)	60% R22, 25% R124, 15% R142b	0.048	Yes
R409B (FX57)	65% R22, 25% R124, 10% R142b	0.048	Yes
R410A (AZ 20)	50% R32, 50% R125	0	No
R410B (Suva 9100)	45% R32, 55% R125	0	No
R411A (G2018A)	1.5% R1270, 87.5% R22, 11% R152a	0.048	Yes
R411B (G2018B)	3% R1270, 94% R22, 3% R152a	0.052	Yes
R411C	3% R1270, 95.5% R22, 1.5% R152a	0.053	Yes
R412A (TP5R)	70% R22, 5% R218, 25% R142b	0.055	Yes
R413A (Isceon 49)	9% R218, 88% R134a, 3% R600a	0.000	No
R-414A (GHG-X4, Chill-it, Autofrost-X4)	51% R-22, 16.5% R142b, 28.5% R124, 4% R600a	0.044	Yes
R414B (Icor Hotshot)	50% R22, 39% R124, 9.5% R142b, 1.5% R600a	0.042	Yes
R415A (Moncton Refrigerants Narm502)	5% R23, 90% R22, 5% R152a	0.05	Yes
R416A (Frig C)	59% R134a, 40% R124, 2% R600a	0.026	Yes
R417A (Isceon 59)	46% R125 50% R134a 4% R600	0	No
R418A	1.5% R290, 96% R22, 2.5% R152a	0.019	Yes
R419A	77% R125, 19% R134a , 4% E170	0	No
R420A	88% R134a, 12% R142b	0.0024	Yes
R421A	58% R125, 42% R134a	0.0	No
Mixes - Azeotropes			
R500	73.8% R12, 26.2% R152a	0.738	Yes*
R501	75% R22, 25% R12	0.291	Yes*
R502	48.8% R22, 51.2% R115	0.334	Yes*
R503	40.1% R23, 59.9% R13	0.599	Yes*
R504	48.2% R32, 51.8% R115	0.311	Yes*

	Composition	ODP	Import Permit Required?
R505	78% R12, 22% R31	0.784	Yes*
R506	55.1% R31, 44.9% R114	0.46	Yes*
R507A (AZ50)	50% R125, 50% R143a	0	No
R508A (TP5R3)	39% R23, 61% R116	0	No
R508B (Suva 95)	46% R23, 54% R116	0	No
R509 (TP5R2)	46% R22, 54% R218	0.025	Yes
Other Azeotropes			
Unnamed (by ASHRAE)			
FX20	45% R125, 55% R22	0.03	Yes
FX40	10% R32, 45% R143a, 45% R125	0	No
FX55	60% R22, 40% R142b	0.059	Yes
FX220	3% R23, 25% R32, 72% R134a	0	No
DI36	50% R22, 47% R124, 3% R600	0.038	Yes
HX4	10% R32, 33% R125, 36% R143a, 21% R134a	0	No
RX3	43% R125, 53% R134a, 4% R600a	0	No
RX4	86% R125, 5% R290, 9% R218	0	No
Daikin Blend	2% R23, 28% R32, 70% R134a	0	No
XF	4% R23, 96% R134a	0	No
Non-refrigerant Mixes			
CFC-11 & CFC-12	Composition varies (for aerosols)	1.0	Yes*
R400	CFC 12 & CFC-114 (Composition varies (for aerosols))	1.0	Yes*
Others			

* The import of CFC was prohibited in Samoa on the 1 September 2006.

Company Names	Old trade Name	New Trade Name
Du Pont	Freon	SUVA
ICI	Arcton	Klea
Atochem	Forane	Forane
Allied	Genetron	Genetron
Hoechst	Frigen	Reclin
Rhone Poulenc	Isceon	Isceon
Asahi		Asahiflon
Daikin		Daiflon
Ausimont	Algofrene	Meforex
Solvay	Kaltron	Solkane