

THE TWENTY-SEVENTH LEGISLATURE OF AMERICAN SAMOA

Second Regular Session

Begun and held at Fagatogo, Tutuila, American Samoa
on Monday, the ninth day of July
two thousand and one

AN ACT PROVIDING THAT ITEMS IMPORTED BY THE AMERICAN SAMOA GOVERNMENT SHALL BE SUBJECT TO EXCISE TAX; AMENDING SECTIONS 11.1001 AND 27.1023 A.S.C.A.

BE IT ENACTED BY THE LEGISLATURE OF AMERICAN SAMOA:

Section 1. 11.1001 is amended to read:

“11.1001 Imposition--Basis for computation--Conditional release.

(a) An excise tax shall be levied and paid at the point of entry, on the items listed in 11.1002, except those items imported by the ~~government~~ or United States Government.

(b) The basis for computing the tax is the purchase price of the items, except for certain petroleum products, and shall include costs, charges, and expenses incident to placing the items in condition, packed and ready for shipment to American Samoa. The basis for computing the tax on certain petroleum products shall be gallons. Freight charges, insurance, and other shipping expenses shall not be included in the basis for computing the tax.

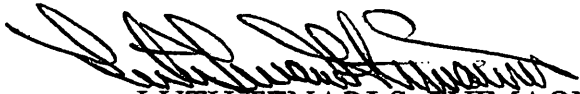
(c) All items released by customs officers as duty free at the time of entry shall be entered as conditionally duty free and subject to duty if within 90 days of entry it is discovered that the items should have been taxed.”


Sec 2. 27.1023 is amended to read:

“27.1023 Refund of duties or excise taxes.

(a) Customs duties or excise taxes paid under this chapter or 11.1001 et seq. on merchandise which is later sold to the United States Government ~~or the government~~, or a private or governmental entity for export outside of American Samoa, shall be refunded on the basis of 100% for sales to the United States Government ~~or the government~~ and 90% for sales for export outside of American Samoa to the vendor upon proof that the duty or tax was paid by the vendor, such sale was made, and the sales price did not include the amount of the duty or tax.

(b) For purposes of this section no refund shall be allowed in sales of less than \$25 per line item.”


LUTU TENARI S. FUIMAONO
President of the Senate


MATAGI R. MA'ILO McMOORE
Speaker of the House

Hereby Approved this 22nd day of October 2001


Governor of American Samoa

NOFOAIGA LUASEFULU-FITU FONO FAITULAFONO A AMERIKA SAMOA

Fono Tele Lona Lua

Nofoia ma usuia i Fagatogo, Tutuila, Amerika Samoa
Aso Gafua, aso iva o Iulai
lua afe ma le tasi

O SE TULAFONO E AIAIA AI E FA'APEA O CLOA MAI FAFO E AUMAI E
LE MALO O AMERIKA SAMOA O LE A FA'AE'EINA ATU I AI LE LAFOGA
LOTOIFALE MO OLOA E FA'ATAUINA ATU; SUA AI LE MAGA 11.1001
MA LE 27.1023 T.T.A.S.

IA FA'ATULAFONOINA E LE FONO FAITULAFONO A AMERIKA SAMOA:

Maga 1. 11.1001 ua suia e faitauina:

**"11.1001 Fa'ae'eina atu--Fua fa'avae mo le fuafuaina o le aofa'i--Tu'uina
atu i tu'utu'uga.**

**(a) O se lafoga lotoifale mo oloa e fa'atau atu o le a fa'ae'eina atu ma
e totogia i le taulaga e ulufale mai ai, i oloa ua lisina i le 11.1002, vagana ai
oloa ua aumaia e le ~~male-pe'e~~ Malo o le Iunaite Setete.**

**(e) O le fua fa'avae mo le fuafuaina o le aofa'i o le lafoga, o le tau lea
o le a fa'atauina atu ai le oloa, vagana ai ni isi o oloa suau'u, o le a aofia ai
totogi, tau fa'ae'e, ma le aofa'i o tupe e tula'i mai e mafua i le fa'atulagaina o
oloa i tulaga talafeagai, fafaoina ma le sauniaina mo le auina atu i Amerika
Samoa. O le fua fa'avae i le fuafuaina o le lafoga i ni isi o oloa suau'u o le a
fua i kalone. O tau mo le auina atu o oloa, inisiua, ma isi totogi fa'ae'e mo le
auina atu o oloa o le a le aofia ai i le fua fa'avae mo le fuafuaina o le aofa'i o le
lafoga.**


(i) O oloa uma e fa'amatu'u atu e ali'i-ofisa o le tiute e pei o oloa ua fa'agafuaina mai le lafoga a le malo i le taimi e ulufale mai ai ma o le a fa'amaumauina e fa'agafua mai lafoga a le malo i se tu'utu'uga ma o le a fa'ae'eina atu i ai le lafoga a le malo pe afai i totonu o le 90 aso talu ina fa'a'ulufale mai ua maua ai o ia oloa sa tataua ona fa'alafogaina."

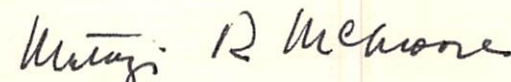
Maga 2. 27.1023 ua suia e faitauina:

"27.1023 Toefa'afu'i o tiute po'o lafoga o oloa fa'atau atu lotoifale.

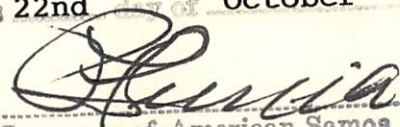
(a) O lafoga mo oloa i oloa mai fafo po'o lafoga mo oloa fa'atau atu e totogia i lalo o leni mata'upu po'o le 11.1001 ma isi i oloa, ma i se taimi mulimuli ane e fa'atauina atu i le Malo o le Iunaita Setete po'o le malo, po'o se fa'alapotopotoga tua po'o le malo mo le auina atu i fafo o Amerika Samoa, o le a toefa'afu'i atu i le fua fa'avae o le 100% mo fa'atauga i le Malo o le Iunaita Setete po'o le malo ma le 90% mo fa'atauga mo le auina atu i fafo o Amerika Samoa i pisinisi i luga o se fa'amaoniga o le tiute po'o le lafoga ua uma ona totogi e le pisinisi, ma o lea fa'atauga sa faia, ma o le tau o le fa'atauga sa le'i aofia ai i le aofa'i o le tiute po'o le lafoga.

(e) Mo fa'amoemoega o leni maga e leai se toefa'afu'iina atu o tau sa fa'ae'eina atu i fa'atauga e i lalo ifo o le \$25 mo vae ga ta'itasi o oloa.


LUTU TENARI S. FUIMAONO
Peresetene, Maota Mauuluga


MATAGI R. MA'ILO McMOORE
Fofoga Fetalai, Maota o Sui

Hereby Approved this 22nd day of October 2001


Governor of American Samoa