

American Samoa

American Samoa is a duty-free port. According to a government publication:

"It is the intent of the law that the benefit of abolition of duty or excise taxes [which are levied on a few items] shall accrue to the retail purchaser, and the Governor is authorized to reimpose duty effective prior to the enactment of this abolition, if the level of retail prices has not been reduced to the extent warranted by the intent of the law.

"In addition to his power to amend the duty list, the Governor may impose an export duty applicable throughout any year on any article exported from American Samoa and destined for importation into the United States, after prior consultation and discussion during the first ten days of the calendar year with exporters substantially affected." */

American Samoa is entitled to the duty-free import into the United States of manufactured goods 50% of whose value was added in American Samoa. See General Headnote 3(a) to the Tariff Schedules of the United States, 19 USC § 1202, quoted above.

26 USC §§ 7653(b) and (c), quoted above, apply to shipments from the United States to American Samoa.

*/ Development Planning Office, Government of American Samoa, "Facts About Doing Business in American Samoa," at 17.