



SAMOA

## DECIMAL CURRENCY ACT 1966

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**DECIMAL CURRENCY ACT 1966**
**1966****No.3**

**AN ACT** to provide for a system of decimal currency, and to make provision with respect to coinage, legal tender, and related purposes.

*[Assent and commencement date (Parts 1, 4, and 5) – 16 March 1966]*

**PART 1  
PRELIMINARY**

**1. Short title and commencement** – (1) This Act may be cited as the Decimal Currency Act 1966.

(2) Parts 1, 4, and 5 come into force on the passing of this Act.

(3) Parts 2 and 3 come into force on a date to be appointed by the Head of State acting on the advice of Cabinet by Proclamation.

**2. Interpretation** – In this Act, unless the context otherwise requires:

“approved machine” means a machine or instrument designed for use in connection with the existing currency system or a similar system of currency, being:

(a) a machine or instrument used or intended for use solely or principally for the purpose of calculating or recording amounts of money, including an accounting machine or a similar machine, an adding machine or a similar machine, a machine for franking postal articles, a cash register, a machine or instrument for use in connection with a punched card system and price computing scales; or

(b) any other machine or instrument included in a class or kind of machines or instruments declared by the Minister, by notice in the Gazette or Savali, to be an approved class or kind of machines or instruments for the purposes of Part 4;

“bill of exchange” or “bill”, includes:

(a) a cheque;

- (b) any document, not being a bill of exchange, issued by a customer of a banker, which is intended to enable a person to obtain payment from that banker of the sum mentioned in the document;
  - (c) any document, not being a bill of exchange, issued by an official in the service of the Government, which is intended to enable a person to obtain payment from the Public Account, or any other Government Account under the Public Finance Management Act 2001, of the sum mentioned in the document; and
  - (d) any draft payable on demand drawn by a banker upon himself or herself, whether payable at the head office or some other office of his or her bank;
- “decimal currency” means the currency of Samoa at the passing of this Act; and “the decimal currency system” has a corresponding meaning;
- “existing currency” means the currency provided for by Part 2; and “the existing currency system” has a corresponding meaning;
- “Gazette” means the Samoa Gazette, and includes the Savali;
- “Government” means the Government of Samoa;
- “Minister” means the Minister responsible for finance;
- “prescribed” means prescribed by regulations made under this Act;
- “Samoa” or “the State” means the Independent State of Samoa;
- “transitional period” means the period commencing on the date of the coming into force of Part 2 and ending with a date to be appointed by the Head of State acting on the advice of Cabinet by Proclamation.

## **PART 2 CURRENCY**

- 3. Decimal survey system established –** (1) The monetary unit, or unit of currency, of Samoa is the tala.
- (2) The denominations of money in the currency of Samoa are the tala and the sene.
- (3) A sene is one-hundredth part of a tala.

(4) The equivalent in the currency provided for by this Act of 1 pound in the existing currency is \$2, the like equivalent of 1 shilling is 10 sene, and the like equivalent of 1 penny is five-sixths of a sene.

(5) The following symbols may be used to designate the denominations of currency:

tala: \$

sene: s.

(6) No bill of exchange, promissory note, security for money, contract, agreement, deed or instrument relating to money or involving the payment of or a liability to pay any money is invalidated by reason merely of the omission to include one or both of the accent bars over the letter “a” in any use of the word “tala”, and the same is to be read and construed as if both of those accent bars were included.

**4. Contracts, etc., to be made in decimal currency – (1)** A sale, purchase, payment, bill of exchange, promissory note, and security for money, and a contract, agreement, deed, instrument, transaction, dealing, matter, and thing whatsoever relating to money or involving the payment of or a liability to pay any money, that is made, executed, entered into, or done in Samoa shall be made, executed, entered into, or done according to the currency of Samoa provided for by this Act, unless it is made, executed, entered into, or done according to the currency of a country other than Samoa.

(2) Despite subsection (1), any act or document therein referred to may be made, executed, entered into or done according to the existing currency during the transitional period.

(3) Any act or document referred to in subsection (1) which does not comply with that subsection, or, during the transitional period, with subsection (2), is invalid.

(4) Nothing in this section invalidates a will or other testamentary instrument.

**5. Construction of references to existing currency, and method of conversion for payments – (1)** In this section, “enactment” includes:

(a) an Act of the Parliament of Samoa; and

(b) an Act of the Parliament of New Zealand which is in force in Samoa; and

- (c) an Act of the Parliament of England, Great Britain or the United Kingdom, and any Order in Council thereof, which is in force in Samoa; and
  - (d) an Ordinance of Samoa; and
  - (e) a regulation, rule, order, bylaw, proclamation, notice or other instrument which is in force in Samoa, made in New Zealand or in Samoa, under the authority of or having effect by virtue of any such Act, Order in Council or Ordinance.
- (2)** Subject to the provisions of this section:
- (a) a reference in any enactment passed or made before the commencement of this Part or during the transitional period; and
  - (b) a reference in any bill of exchange, promissory note, security for money, contract or agreement (whether the contract or agreement is in writing or not), deed, or instrument made, executed or entered into before the commencement of this Part or during the transitional period; and
  - (c) a reference made before the commencement of this Part or during the transitional period in any other manner whatsoever,- to an amount of money in the existing currency shall, unless the context is such that it would be inappropriate, be construed as a reference to a corresponding amount of money in decimal currency, calculated on the basis of the equivalents specified in section 3(4) but subject to subsection (4).
- (3)** Subject to subsection (4), where the reference in subsection (2) is to a percentage or other proportion expressed in terms of money, the reference is to be construed as a reference to an equivalent percentage or proportion expressed in terms of money in decimal currency.
- (4)** Where the reference in subsection (2) or (3) is to an amount of pence or to a fraction of a penny or to both, either alone or in addition to an amount of pounds or shillings, and it is necessary for the purpose of making a payment thereunder to ascertain the sum in decimal currency that corresponds to the sum that would have been required to make the payment in the existing currency, the following provisions apply:

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- (a) the sum that would have been required to make the payment in the existing currency is to be ascertained in pounds, shillings and pence;
- (b) that sum is to be converted into decimal currency on the basis of the equivalents specified in section 3(4) except that pence amounting to less than 1 shilling is to be converted into sene on the basis that an amount of pence specified in the first column of Schedule 2 corresponds to the amount of sene specified in the second column of that Schedule 2 opposite that amount of pence.

**5A. When Minister may determine amount payable –**

Where any amount expressed in the existing currency is payable to or by the Government, and that amount is required to be converted into decimal currency and cannot be completely converted in accordance with section 5(4)(b), the Minister may determine the amount payable in decimal currency, but so as not to exceed the amount payable in the existing currency, and the Minister's determination is final and binding on the Government and its debtor or creditor, as the case may be.

**6. Forms –** Where any enactment being an enactment passed or made before the commencement of this Part or during the transitional period, prescribes or provides for a form that refers to an amount of money in the existing currency, or a form that provides for an amount of money to be specified in that currency, any person using the form may complete it in such a manner as to specify the equivalent of that amount in decimal currency.

**6A. Altering currency in bill of exchange or promissory note –** Where it is necessary to alter any sum specified in any bill of exchange or promissory note issued or made according to the existing currency, for the purpose of facilitating its negotiation, collection or payment, and the alteration is made in accordance with section 5(4)(b), the alteration shall not render the bill or note void as against any party.

**6B. Payment of sum in existing currency by bill or note in decimal currency –** Where a bill of exchange or promissory note issued or made in decimal currency is taken in respect of any sum

payable in the existing currency, the conversion of that sum into decimal currency shall be made under section 5(4)(b).

**6C. Acknowledgment of payment during transitional period** – Where in respect of any payment made during the transitional period it is necessary, by reason of the use of a machine or instrument that operates according to the existing currency, to provide an acknowledgment expressed in the existing currency, the reference in the acknowledgment to the sum paid is to be construed as a reference to the corresponding sum in decimal currency, calculated under section 5(4)(b).

### **PART 3 COINAGE AND LEGAL TENDER COINAGE**

**7. Standard composition and weight of coins – (1)** The standard composition of the coins of the denominations specified in Schedule 1 shall be as specified in that Schedule.

**(2)** The standard weight of the coins shall be as prescribed.

**8. Issue of Coins – (1)** The Minister may cause to be made and issued commemorative coins in the quantity directed by the Board of Directors of the Central Bank of Samoa of the denominations specified in Schedule 1.

**(1A)** The Minister may authorise the issue of coins by the Central Bank of Samoa in the denominations specified in Schedule 1 and in such quantity as may be recommended by the Board of Governors of the Central Bank of Samoa.

**(2)** A coin to be so made and issued:

- (a)** shall be of the standard composition specified in that Schedule in relation to that coin; and
- (b)** shall be of the standard weight, and of the design and dimensions, prescribed in relation to that coin.

**(3)** In the making of any such coin, a remedy in respect of weight (that is to say, a variation from the standard weight applicable to the coin) shall be allowable as prescribed.

**(4)** The cost of all commemorative coins so made and issued, including freight, insurance, the cost of manufacture, and all incidental expenses, shall be paid by the Central Bank of Samoa's statutory expenditure.

(4A) All revenue from commemorative coins issued under this section shall be retained by the Central Bank of Samoa as revenue.

(5) During the transitional period the following coins in the existing currency, namely the florin or 2 shillings, the shilling and the sixpence, are taken for all purposes to be decimal coins duly made and issued under this Act of the denominations of 20 sene, 10 sene and 5 sene respectively.

**8A. Use of certain other coins in existing currency during transitional period** - During the transitional period, and unless in respect of any transaction the parties otherwise agree:

- (a) coins in the existing currency of the denominations specified in the first column of Schedule 3 shall, on the basis of the equivalent decimal values specified in the second column of that Schedule 3 opposite those denominations, be exchangeable for decimal coins in lots only of 5 sene's worth or a multiple thereof; and
- (b) a tender of payment in such coins shall accordingly, if made in the same lots, be a legal tender for the payment of an amount not exceeding 20 sene.

**9. Advisory or technical committees – (1)** Cabinet may appoint such advisory or technical committees as it thinks fit for the purpose of making recommendations to the Minister in respect of coins or assisting the Minister in the carrying out of his or her other functions under this Act.

(2) The Minister may confer additional functions under this Act on any such committee.

(3) Cabinet may appoint any person to be member, and any member to be the chairperson, of any such committee, despite that he or she is not a Cabinet Minister nor any other Member of Parliament nor an employee of the Government.

(4) All members of any such committee shall hold office during the pleasure of Cabinet, but any member may resign his or her office by writing addressed to the Minister.

(5) There may be paid, out of money appropriated by the Legislative Assembly for the purpose, to each member of any such committee who is not a full-time salaried employee of the Government:

- (a) any travelling expenses reasonably incurred by the member in respect of the performance of his or her duties as a member of a committee; and
  - (b) such sum as Cabinet approves by way of fees or allowances in respect of each day or part of a day which such member spends upon the business of a committee.
- (6) Cabinet may deem any such approval to have come into force from any date before it was made.

**10. Coins may be called in – (1)** The Head of State acting on the advice of Cabinet may, by Proclamation, call in any coins of any date or denomination issued under this Act or the Coinage Act 1933 (NZ) or any coins so issued and bearing dates earlier than a date specified in the Proclamation.

(2) The Proclamation has effect from the date specified in the Proclamation in that behalf, and may be revoked or altered by any subsequent Proclamation.

(3) This section does not apply to coins issued by the Central Bank of Samoa.

**11. Prohibition of other than official coins – (1)** Subject to subsection (2), no person shall make or issue, or cause to be made or issued, any piece of gold, silver, copper, bronze, nickel, tin or zinc or of any metal or mixed metal, of any value whatsoever, other than a coin made or issued under this Act, as a coin or as a token for money or as purporting that the holder thereof is entitled to demand any monetary or other value denoted on it.

(2) The Central Bank of Samoa may in its discretion and subject to such conditions, if any, as it thinks fit authorise the use of tokens purporting to entitle the holder thereof to demand goods or services, and may revoke any authority so given.

(3) A person commits an offence and is liable to a fine not exceeding 10 penalty units who acts in contravention of or fails to comply with any of the provisions of this section or of any condition imposed thereunder.

## **Division 1 – Legal Tender**

**12. Coins as legal tender – (1)** A tender of payment of money, if it is made in coins made and issued under this Act, of current weight and not called in under this Act, shall be a legal tender:

- (a) for coins of the denomination of \$1, for the payment of any amount;
- (b) for coins of the denomination of 5 sene, 10 sene, 20 sene, or 50 sene, for the payment of an amount not exceeding \$5;
- (c) for any other coins, for the payment of an amount not exceeding 20 sene.

**(2)** For the purposes of this section, a coin is taken to be not of current weight if it has become diminished in weight by wear or otherwise so as to be of less weight than the weight prescribed as the least current weight of that coin.

**(3)** Nothing in this Act shall be construed to prevent being a legal tender any note of the Bank of Samoa which is a legal tender by virtue of section 13 of the Bank of Samoa Ordinance 1959.

## **Division 2 – Repeal**

**13. Repeal – (1)** Section 3 of the Currency and Exchange Ordinance 1961 is repealed.

**(2)** The following enactments are repealed as part of the law of Samoa:

- (a) section 364 of the Samoa Act 1921 (NZ) as substituted by section 39 of the Samoa Amendment Act 1959 (NZ);
- (b) sections 39 and 40 of the Samoa Amendment Act 1959 (NZ);
- (c) the Coinage Act 1933 (NZ);
- (d) section 6 of the Finance Act (No.2) 1936 (NZ); and
- (e) section 31 of the Finance Act 1947 (NZ).

**(3)** All Coinage proclamations made in New Zealand under the Coinage Act 1933 (NZ) are repealed and revoked as part of the law of Samoa.

## **PART 4 POWERS TO MAKE ARRANGEMENTS FOR THE INTRODUCTION OF THE DECIMAL CURRENCY SYSTEM**

**14. Minister's powers to make arrangements** – The Minister, on behalf of the State, may do things, make arrangements, and enter into agreements as the Minister considers necessary for the purpose of facilitating the transition from the existing currency system to the decimal currency system.

**15. Adapting or replacing approved machines – (1)** Without limiting section 14, the Minister may:

- (a) on behalf of the State, make arrangements and enter into agreements as the Minister thinks fit for or in relation to the conversion or adaptation, for use in connection with the decimal currency system, of the approved machines as the Minister thinks fit, or the replacement of any machines with machines suitable for use in connection with the decimal currency system, as statutory expenditure;
- (b) approve the making of payments, as statutory expenditure, of the amounts as the Minister determines, by way of compensation in respect of such other approved machines as the Minister thinks fit.

**(2)** Any arrangement or agreement under subsection (1)(a) may provide:

- (a) for the State to bear the whole or any part of the cost of converting or adapting an approved machine for use under the decimal currency system, or of replacing any machine with a machine suitable for use under the decimal currency system;
- (b) for the making of advances by the State, upon or subject to terms and conditions as the Minister thinks fit, to the person with whom the arrangement or agreement is made, for the giving of guarantees or indemnities by the State in respect of advances made to that person by any other person, for the purpose of assisting the first-mentioned person to carry out his or her obligations under the arrangement or agreement.

**16.** *Repealed by section 2 of the Reprint of Statutes (Miscellaneous Provisions) Act 1975.*

**17. Closing of banks – (1)** For the purpose of facilitating the transition from the existing currency system to the decimal currency system, the Minister may, by notice in the Gazette, appoint a day or days during which the Bank of Samoa (including its Savings Bank) and the Post Office Savings Bank is closed to the public.

**(2)** For purpose of subsection (1), the Minister may, by the same or any other notice in the Gazette prescribe the hours during which the business premises of the Bank of Samoa (including its Savings Bank) and the Post Office Bank shall be open for business on all or any days of the week (other than Saturday and Sunday) during a period specified in the notice, not exceeding 1 month, following the day or days appointed under subsection (1).

**(3)** A notice under this section may be made to apply wholly or partly to such Bank and Savings Banks, or to any specified one or more of them, or to any specified branch or branches or premises or agency or agencies thereof.

**(4)** A notice under this section has effect according to its tenor, despite the provisions of any enactment.

**(5)** Any day appointed by the Minister under subsection (1) is taken to be a non-business day for the purposes of the Bills of Exchange Act 1976.

## **PART 5 REGULATIONS**

**18. Regulations** – The Head of State acting on the advice of Cabinet may make regulations for all or any of the following purposes:

- (a) prescribing the standard weights, least current weights, designs, and dimensions of coins for the purposes of Part 3, and the remedies allowable in the making of such coins;
- (b) prescribing or regulating the manner in which payments for the purposes of section 14 or 15 are to be made and applied;
- (c) providing for and regulating the registration of approved machines for the purposes of Part 4; providing for returns and applications to be made to the Minister in respect of such machines and

the persons or classes of persons by whom the returns are to be made; and providing for the verification of the returns;

- (d) prescribing or regulating the procedure of any advisory or technical committee appointed under this Act;
- (e) providing for any matters as are contemplated by or necessary for giving full effect to the provisions of this Act and for the due administration thereof.

**19. Revocation** – The Samoa Importation and Exportation of Coinage Order 1932, (1932, N.Z. Gazette page 2037) is repealed and revoked as part of the law of Samoa.

**SCHEDULES**

**SCHEDULE 1**

**(Section 7(1), 8(1), (2)(a))**

**DENOMINATIONS AND STANDARD COMPOSITION OF COINS**

<b>Denomination of Coin Composition</b>	<b>Standard</b>
\$1	Copper and nickel
50 sene	Copper and nickel
20 sene	Copper and nickel
10 sene	Copper and nickel
5 sene	Copper and nickel
2 sene	Copper, tin and zinc
1 sene	Copper, tin and zinc

**SCHEDULE 2**

**(Section 5(4)(b))**

**CONVERSION OF PENCE TO SENE FOR STATED PURPOSES**

**First Column  
Amount of Pence**

**Second Column  
Amount of Sene**

*Decimal Currency Act 1966*

1	1
2	2
3	2
4	3
5	4
6	5
7	6
8	7
9	8
10	8
11	9

**SCHEDULE 3**  
**(Section 8A)**

**EQUIVALENT DECIMAL VALUES OF EXISTING  
COINS, EXCHANGEABLE FOR DECIMAL COINS  
DURING TRANSITIONAL PERIOD**

<b>First Column</b>	<b>Second Column</b>
<b>Denomination of Coin</b>	<b>Equivalent Decimal Value</b>
Three pence	Two and a half sene
A penny	Five sixths of a sene
A half penny	Five twelfths of a sene

**REVISION NOTES 2008 – 2025**

This is the official version of this Act as at 31 December 2025.

This Act has been consolidated and revised from 2008 to 2025 respectively by the Attorney General under the authority of the *Revision and Publication of Laws Act 2008*.

The following general revisions have been made –

- (a) Amendments have been made to conform to modern drafting styles and to use modern language as applied in the laws of Samoa;
- (b) Amendments have been made to up-date references to offices, officers and statutes. (e.g. Minister responsible for Finance);
- (c) Insertion of the commencement date;
- (d) Other minor editing has been done in accordance with the lawful powers of the Attorney General:
  - (i) “Every” and “any” changed to “a” or “each” where appropriate;

- (ii) “shall be” changed to “is” and “shall be deemed” changed to “is taken”;
- (iii) “notwithstanding” changed to “despite”;
- (iv) “in accordance with the provisions of” changed to “under”;
- (v) Numbers in words changed to figures;
- (vi) “hereby” and “from time to time” (or “at any time”) removed;
- (vii) “under the hand of” changed to “signed by”;
- (viii) “the generality of” removed;
- (ix) term “such” deleted or replaced with “the” where appropriate;
- (x) Divisions inserted for one of the Parts;
- (xi) Restructured/paragraphed sections 3(5) and 13(2).
- (xii) Part numbering changed to decimal

The following amendments were made to this Act since the publication of the *Consolidated and Revised Statutes of Samoa 2007*:

*By section 17 of the Central Bank Amendment Act 2010:*

- Section 8**
- Section 8(4) is amended by substituting the words “out of the Treasury Fund” with “by the Central Bank of Samoa”.
  - A new subsection (4A) is inserted

**Mauga Precious Chang**  
**Attorney General of Samoa**

*This Act is administered by  
the Ministry of Finance*