SAMOA

Arrangement of Provisions

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2020, No. 21

AN ACT to amend the Customs Tariff Act 1975 ("principal Act").   *[20th November 2020]*

BE IT ENACTED by the Legislative Assembly of Samoa in Parliament assembled as follows:

1.   **Short title and commencement:**

This Act may be cited as the Customs Tariff Amendment Act 2020 and commences on the date of assent by the Head of State.

2.   **Second Schedule amended:**

The Second Schedule of the principal Act is amended by substituting Columns (3) to (8) of Code 120(b) as follows:

Code No	Personal/ Bodies	Goods eligible for Duty Concession	Import Duty	Duty Excise	Rates VAGST	Conditions	Certificates to be signed by the Minister
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Code 120	(b) Energy Saving Devices	(a) Plant, equipment and machinery including vehicles and such other items as may be determined by the minister from time to time.	Free	5%	15%	Items must in the opinion of the Minister use alternative power such as solar, wind, electricity, water etc or a combination of the above with fossil fuel or other alternative energy source such as hybrid vehicles and energy saving devices.	As may be determined by the Comptroller.

						Concession is restricted to complete units and does not extend to spare part.	
		(b) Electrical vehicles.	Free	Free	15%	(a) Concession applies only to electrical vehicles; (b) Concession does not apply to spare parts; and (c) Concession is only for two (2) years from the date of commence-ment of new amendment.	As may be determined by the Comptroller.

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The Customs Tariff Amendment Act 2020 is
administered by the Ministry of Customs and Revenue.