

CUSTOMS TARIFF AMENDMENT BILL 2022

SAMOA

Explanatory Memorandum

1.0 Object and reasons:

- 1.1 The Bill seeks to make amendments to the First Schedule of the Customs Tariff Act 1975 (“principal Act”).
- 1.2 The object of the Bill is to amend the custom tariffs for certain tariff items such as food, drinks and electronic devices under the First Schedule of the principal Act.

2.0 Clauses:

- Clause 1:** - provides for the short title and the commencement date of this Bill which is to be 1st January 2023.
- Clause 2:** - provides for the increase and decrease of the duty and excise rates of certain tariff items such as food, drinks and electronic devices which are provided for under the First Schedule of the principal Act.
- Clause 3:** - provides for consequential amendments to the excise tax rates of certain tariff items under the Schedule of the Excise Tax Rate Act 1984.

A handwritten signature in blue ink, appearing to read 'Hon TUALA Tevaga Iosefo Ponifasio', is centered on the page. The signature is written in a cursive style with a large initial 'H'.

(Hon TUALA Tevaga Iosefo Ponifasio)

DEPUTY PRIME MINISTER AND
MINISTER FOR CUSTOMS AND REVENUE

CUSTOMS TARIFF AMENDMENT BILL 2022

SAMOA

Arrangement of Provisions

1. Short title and commencement
2. First Schedule amended
3. Consequential amendment to the
Excise Tax Rate Act 1984

2022, No.

A BILL INTITULED

AN ACT to amend the Customs Tariff Act 1975 (“Principal Act”).

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 2022 and commences on 1st January 2023.

2. First Schedule amended:

- (1) The First Schedule of the Principal Act is amended as follows:
- (a) for each tariff item under the heading 2.03, substitute -
- (i) the expressions in Column 3 with the expression "15%"; and
- (ii) the word "free" in Column 4 with the expression "5%";
- (b) for tariff items 0204.2100 and 0204.2200, substitute -
- (i) the expression "20%" in Column 3 with the expression "10%"; and
- (ii) the word "free" in Column 4 with the expression "5%";
- (c) for tariff items 0204.1000, 0204.2300, 0204.3000, 0204.4100, 0204.4200 and 0204.4390, substitute the word "free" in Column 4 with the expression "5%";
- (d) after tariff item 0204.4200, insert the new tariff items as follows:

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0204.4210	Lamb Shanks	10%	5%	15%	Free	kg	01212
0204.4220	Lamb Necks	10%	5%	15%	Free	kg	01212
0204.4230	Lamb Racks	10%	5%	15%	Free	kg	01212

- (e) for tariff item 0204.4310, substitute -
 - (i) the expression "20%" in Column 3 with the expression "10%"; and
 - (ii) the word "free" in Column 4 with the expression "10%";
- (f) for each tariff item from 0206.2100 to 0206.4900, substitute the word "free" in Column 4 with the expression "5%";
- (g) for tariff item 0207.1310, substitute the word "free" in Column 3 with the expression "8%";
- (h) for tariff item 0207.1410, substitute -
 - (i) the expression "10%" in Column 3 with the expression "5%"; and
 - (ii) the word "free" in Column 4 with the expression "5%";
- (i) for tariff items 0703.2000 and 0703.9000, substitute the expression "20%" in Column 3 with the expression "10%";
- (j) for tariff items 0704.1000, 0704.2000, 0704.9010 and 0704.9099, substitute the expression "20%" in Column 3 with the expression "10%";
- (k) for tariff item 0706.1000, substitute the expression "20%" in Column 3 with the expression "10%";
- (l) for tariff items 0709.2000, 0709.4000, 0709.5100, 0709.6000, 0709.7000 and 0709.9200, substitute the expression "20%" in Column 3 with the expression "10%";
- (m) for each tariff item under the heading 17.02, substitute -
 - (i) the expression "8%" in Column 3 with the expression "15%"; and
 - (ii) the expression "5%" in Column 4 with the expression "10%";
- (n) for each tariff item under the heading 17.04, substitute -
 - (i) the expression "20%" in Column 3 with the expression "25%"; and
 - (ii) the expression "5%" in Column 4 with the expression "10%";

- (o) for tariff items 1905.3110, 1905.3190, 1905.3220 and 1905.3290, substitute -
- (i) the expression “20%” in Column 3 with the expression “25%”; and
- (ii) the expression “8%” in Column 4 with the expression “10%”;
- (p) for tariff item 2201.1010, substitute the expression “33c per litre” in Column 4 with the expression “0.20c per litre”;
- (q) for tariff items 2202.1010, 2202.9010, 2202.9090, 2202.9100 and 2202.9900, substitute the expression “36c per litre” in Column 4 with the expression “0.60c per litre”; and
- (r) for each tariff item from 2202.1020 to 2202.1090, substitute the expression “.52.50c per litre” in Column 4 with the expression “0.80c per litre”.
- (2) For tariff item 8471.3000 of the First Schedule of the Principal Act, substitute the expression “8%” in Column 3 with the following to commence and apply periodically as follows:

Tariff Item	Description	Column 3 Amendment to commence on 1 st January 2023	Column 3 Amendment to commence on 1 st January 2024	Column 3 Amendment to commence on 1 st January 2025
8471.3000	Portable automatic data Processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display.	7%	6%	5%

- (3) For tariff item 8517.1200 of the First Schedule of the Principal Act, substitute the expression “20%” in Column 3 with the following to commence and apply periodically as follows:

Tariff Item	Description	Column 3 Amendment to commence on 1 st January 2023	Column 3 Amendment to commence on 1 st January 2024	Column 3 Amendment to commence on 1 st January 2025
8517.1200	Telephone for cellular networks or for other wireless networks	18%	16%	14%

3. Consequential amendment to the Excise Tax Rate Act 1984:

The Schedule to the Excise Tax Rate Act 1984 is amended as follows:

- (a) for tariff item 2202.1010, under the column heading Rate of Excise, substitute “52.5 sene per litre” with “60 sene per litre”; and
- (b) for tariff items 2202.1020 and 2202.1090, under the column heading Rate of Excise, substitute “52.5 sene per litre” with “80 sene per litre”.
