

**SAMOA****Arrangement of Provisions**

1. Short title and commencement
2. Amendments to the First Schedule

Schedule

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**2018, No. 9**

**AN ACT to amend the Customs Tariff Act 1975("Principal Act"), and for related purposes.** *[26<sup>th</sup> March 2018]*

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

**1. Short title and commencement:**

- (1) This Act may be cited as the Customs Tariff Amendment Act 2018.
- (2) This Act commences on the day of assent by the Head of State.

**2. Amendments to the First Schedule:**

The First Schedule to the Principal Act is amended in the Schedule of this Act by:

- (a) deleting the expressions in Column 3 for each tariff item from 02.04 to 0204.4300 and inserting the expressions of "20%";
- (b) deleting the expression in Column 3 for tariff item 0207.1410 and inserting the expression of "10%"; and
- (c) for tariff item 0207.261, deleting the expression in column 3 and inserting the expression of "20%"; and deleting the expression in Column 4 and inserting the expression of "10%".

**SCHEDULE**

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
02.04	Meat of sheep or goats fresh chilled or frozen.						
0204.1000	- Carcasses and half carcasses of lamb fresh or chilled:	20%	free	15%	free	kg	01211A
0204.2100	- carcasses and half carcasses	20%	free	15%	free	kg	01211B
0204.2200	- Other cuts with bone in	20%	free	15%	free	kg	01211C
0204.2300	- Boneless	20%	free	15%	free	kg	01211D
0204.3000	- carcasses and half carcasses of lamb frozen	20%	free	15%	free	kg	01212A

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0204.4100	- carcasses and half carcasses	20%	free	15%	free	kg	01212B
0204.4200	- other cuts with bone in	20%	free	15%	free	kg	01212C
0204.4300	- Boneless	20%	free	15%	free	kg	01212D
0207.1410	- Frozen Chicken Cuts	10%	free	15%	free	kg	01231D
0207.261	- Turkey tails	20%	10%	15%	free	kg	01232C

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The Customs Tariff Amendment Act 2018  
is administered by the Ministry for Revenue.

**Printed by the Clerk of the Legislative Assembly,  
by authority of the Legislative Assembly.**