

# CUSTOMS TARIFF AMENDMENT BILL 2016

## SAMOA

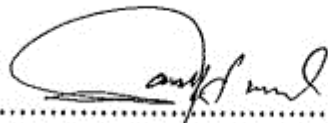
### Explanatory Memorandum

#### 1.0 Object and reasons

- 1.1 The Bill seeks to amend the Customs Tariff Act 1975 (“Principal Act”).
- 1.2 The object of the Bill is to amend the Second Schedule of the Principal Act so that electrical vehicles imported may be subject to concession. This duty concession will be decreased from 20 percent to 5 percent.

#### 2.0 Clauses:

- Clause 1: - provides for the short title and commencement.
- Clause 2: - amends the Second Schedule by substituting new Code 120 to reflect the new change.



.....  
(Hon TIALAVEA Fea Leniu Tionisio Hunt)

MINISTER FOR REVENUE

## **CUSTOMS TARIFF AMENDMENT BILL 2016**

### **SAMOA**

#### **Arrangement of Provisions**

1. Short title and commencement
2. Second Schedule amended

---

**2016, No.**

#### **A BILL INTITULED**

**AN ACT to amend the Customs Tariff Act 1975.**

**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 2016.

(2) This Act commences on the date of assent.

**2. Second Schedule amended:**

The Second Schedule of the Principal Act is amended by substituting Code 120 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	Goods for economic, social, culture or other purposes  (a) General	Goods imported for economic, social, cultural or other purposes, not otherwise specified in this Schedule as may be determined by the Minister, subject to such conditions as are set by him	8%	Free	15%	(a) As may be determined by the Minister  (b) As may be further determined by the Comptroller for the protection of the Revenue	As may be determined by the Comptroller

	(b) Energy Saving Devices	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 or electricity vehicles and energy saving devices. Concession is restricted to complete units and does not extend to spare part	As may be determined by the Comptroller".
--	---------------------------	---	------	----	-----	--	---

---