

# CUSTOMS TARIFF AMENDMENT BILL 2018

## SAMOA

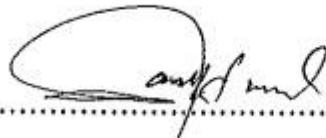
### Explanatory Memorandum

#### 1.0 Object and reasons:

- 1.1 The Bill seeks to make amendments to the First Schedule of the Customs Tariff Act 1975 by replacing rates for tariffs for certain items with new tariff rates.
- 1.2 The object of the Bill is to increase the customs tariff on turkey tails, frozen chicken cuts and lamb flaps.

#### Clauses:

- Clause 1: - provides for the short title and commencement.
- Clause 2: - provides for the amendments to the First Schedule of the Principal Act.
- Schedule: - provides for increased or new customs tariffs on turkey tails, frozen chicken cuts and lamb flaps.



(Hon TIALAVEA Fea Leniu Tionisio Hunt)

MINISTER FOR REVENUE

## **CUSTOMS TARIFF AMENDMENT BILL 2018**

### **SAMOA**

#### **Arrangement of Provisions**

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

Schedule

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**2018, No.**

#### **A BILL INTITULED**

**AN ACT to amend the Customs Tariff Act 1975(“Principal Act”), and for related purposes.**

**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**

| <b>Tariff<br/>Item</b> | <b>Description</b>   | <b>Imports</b> |               |              | <b>Export</b> | <b>Statistical</b> |                      |
|------------------------|--|----------------|---------------|--------------|---------------|--------------------|----------------------|
|                        |  | <b>Duty</b>    | <b>Excise</b> | <b>VAGST</b> | <b>Duty</b>   | <b>Unit/Qty</b>    | <b>SITC<br/>Code</b> |
| <b>(1)</b>             | <b>(2)</b>   | <b>(3)</b>     | <b>(4)</b>    | <b>(5)</b>   | <b>(6)</b>    | <b>(7)</b>         | <b>(8)</b>           |
| 02.04                  | Meat of sheep or goats<br>fresh chilled or frozen.             |                |               |              |               |                    |                      |
| 0204.1000              | - Carcasses and half<br>carcasses of lamb fresh or<br>chilled: | 20%            | free          | 15%          | free          | kg                 | 01211A               |
| 0204.2100              | - carcasses and half<br>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<br>carcasses of lamb frozen               | 20%            | free          | 15%          | free          | kg                 | 01212A               |

|   |     |      |     |      |    |        |
|---|-----|------|-----|------|----|--------|
| 0204.4100 - carcasses and half<br>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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