

# CUSTOMS TARIFF AMENDMENT BILL 2019

## SAMOA

### Explanatory Memorandum

#### **Introduction:**

The Bill seeks to amend the Customs Tariff Act 1975 (“principal Act”) to substitute the new Harmonized System 2017 as the new Customs Tariff of Samoa and to create new Parts under Schedule 2 to provide Concessions applicable to Trade Agreements that Samoa is a Party to, in order for Samoa to be in compliance with its international obligations.

#### **Clauses:**

- Clause 1:** - provides for the short title and commencement.
- Clause 2:** - amends section 2 of the principal Act by inserting a new definition for Harmonized System 2017.
- Clause 3:** - amends the First Schedule by substituting the current Customs Tariff to the new Harmonized System 2017 (HS2017) Customs Tariff of Samoa.
- Clause 4:** - amends the Second Schedule of the principal Act by creating a new Part A and Part B as specified in the Schedule.

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(Hon TIALAVEA Fea Leniu Tionisio Hunt)

**MINISTER FOR REVENUE**