



WESTERN SAMOA

Arrangement of Provisions

Title	
1. Short title and commencement	2. First Schedule amended 3. First Schedule further amended

1996, No.2

AN ACT to amend the Customs Tariff Act 1975.

[4 March 1996]

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

1. Short title and commencement—(1) This Act may be cited as the Customs Tariff Amendment Act 1996 and shall be read together with and deemed part of the Customs Tariff Act 1975 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the day on which it receives assent of the Head of State.

2. First Schedule amended – The First Schedule to the principal Act is amended by substituting the tariff rates for the items specified in Schedule 1 to this Bill in place of the tariffs for the same items in the principal Act.

3. First Schedule, further amended – The First Schedule to the principal Act is further amended as specified in Schedule 2 to this Act.

SCHEDULE

Tariff Item	Description	Provisions Amended - Import Duty Rates	
		Delete	Substitute
(a) 04.03.00	Butter	20%	10%
(b) 04.04.00	Cheese & Curd	20%	10%
(c) 08.06.00	Apples, Pears & Quinces, fresh	50%	20%
(d) 15.02.01	Tallow	10%	5%
(e) 15.13.01	Margarine	20%	10%
(f) 84.15.01	Refrigerators, domestic, non-electrical [including deep freezers]	50%	20%
(g) 84.15.02	Refrigerators, domestic, electrical [including deep freezers]	50%	20%
(h) 84.15.03	Parts of domestic refrigerators & freezers	50%	20%
(i) 85.15.01	Radio broadcast receivers	20%	10%
(j) 85.15.02	Television broadcast receivers, whether or not combined with sound recorders or reproducers, or with radio broadcast receivers	50%	20%

SCHEDULE 2

The First Schedule to the Customs Tariff Act 1975 is further amended by -

- (a) deleting tariff item, item description, statistical unit and duty rates for tariff item numbers, 02.01.04 and 02.01.05 and substituting in its place the following:

"02.01.04	Pig Trotters	lb	5%
02.01.05	Other meat of swine;"	lb	50%

- (b) inserting the following new tariff item "02.01.06" immediately after tariff item number, 02.01.05.

"02.01.06	Meat of horses, asses, mules or hinnies:"	lb	50%
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- (c) deleting tariff item, item description, statistical unit and duty rates for tariff item number, 08.02.01 and substituting in its place the following:

"08.02.01	Oranges, fresh	lb	20%
08.02.02	Other citrus fruits, fresh;"	lb	50%

- (d) deleting tariff item, item description, statistical unit and duty rates for tariff item number, 08.04.00 and substituting in its place the following.

"08.04.01	Grapes, fresh	lb	20%
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08.04.09 Grapes, dried lb 50%";

- (e) deleting tariff item, item description, statistical unit and duty rates for tariff item number, 34.01.00 and substituting in its place the following:

"Soap; organic surface - active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes whether or not combined with soap.

34.01.01 'Soap Chips' for use in the production and manufacture of soaps cwt 10%

34.01.09 Other cwt 20%";

- (f) deleting tariff item, item description, statistical unit and duty rates for tariff item number, 96.01.00 and substituting in its place the following:

"Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head [for example, besomes and whisks], with or without handles; other brooms and brushes [including brushes of a kind used as parts of machines]; prepared knots and tufts, for brooms or brushes; paint rollers; squeegees [other than roller squeegees] and mops

96.01.01 Tooth brushes No. 10%

96.01.09 Other ... 60%"

- (g) Inserting the following Additional Notes in Section IV of the Tariff immediately before Chapter 16 and these notes shall apply to applicable parts of Section IV:

"Additional Notes

1. Notwithstanding any rates specified in the Schedule for the tariff heading numbers 19.02 and 21.07, an import duty of 20% shall apply to such powders and preparations containing added cocoa for making beverages which in the opinion of the Comptroller are similar or identical to products commonly known in the Trade as "Milo" and, or "Ovaltine";

2. Notwithstanding any rates specified in the Schedule for the tariff heading 21.07, the Comptroller may, as he determines, apply an import duty of 10% to preparations and mixtures commonly known as 'Bread Concentrates' and, or 'Bread Premixes' principally and solely used by bakers in the preparation and production of Bread."