



SAMOA

Arrangement of Provisions

	Title	
1.	Short title and commencement	
2.	First Schedule amended by Insertion of Interpretative Rules 16 and 17	
3.		First Schedule further amended by alteration of Duty and Excise rates in Chapters 22 and 24 of the Tariff
		Schedules

1997, No.16

AN ACT to amend the Customs Tariff Act 1975.

(4th July 1997)

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 (No2) Act 1997 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, on the day it is assented to by the Head of State, be deemed to come into force on the day it was first introduced to Parliament.

2. First Schedule amended by Insertion of Interpretative Rules 16 and 17 - The First Schedule to the principal Act is hereby amended by the insertion of Rules 16 and 17 immediately after Rule 15 under the Rules for the Interpretation of the Tariff-Interpretative Rules, which appear in the First Schedule to this Act.

3. First Schedule further amended by alteration of Duty and Excise rates in Chapters 22 and 24 of the Tariff - The First Schedule of the principal Act is hereby amended in the manner described in the Second Schedule to this Act by deleting existing rates of duty and excise for certain items and substituting the new rates provided.

FIRST SCHEDULE

Rules for the Interpretation of the Tariff
Interpretative Rules.

“16 Throughout this Schedule

- (a) In the case of any item where duty is payable according to the alcohol content, such content shall be ascertained by means of Gay Lussac’s hydrometer. If such content cannot be correctly ascertained by the direct use of the hydrometer, it shall be ascertained by the distillation of a sample and the subsequent test in like manner of the distillate;
- (b) The expression “litre of Alcohol” means a litre of alcohol contained in a product.

17 For the purposes of Chapter 22, any beverages imported in bottles or containers, the content of which fall within limits set out in the Column 1 below and imported in packages containing such numbers as specified under Column 2 below, will be assessed for duty in the quantity stated in Column 3 below.

<u>Column 1</u>	<u>Column 2</u>	<u>Column 3</u>
Limits of the content of each bottle or container	Number of bottles or containers per package	Quantity for duty purposes per package
1.600 to 1.751 litres	6	10.5 litres
1.346 to 1.564 litres	6	9 litres
1.114 to 1.159 litres	12	13.5 litres
0.977 to 1.023 litres	12	12 litres
0.673 to 0.782 litres	12	9 litres
0.555 to 0.582 litres	24	13.5 litres
0.486 to 0.514 litres	24	12 litres
0.336 to 0.391 litres	24	9 litres
0.300 to 0.335 litres	24	9 litres
0.277 to 0.291 litres	48	13.5 litres
0.168 to 0.195 litres	48	9 litres
0.136 to 0.145 litres	96	13.5 litres
0.041 to 0.050 litres	192	9 litres

Calculation of duty will be based on the number of litres as ascertained by the limit of content and number of bottles or containers per package and not according to the actual contents of such bottles or containers.

Calculation of duty for packages and containers falling outside the above tables shall be determined by the Comptroller of Customs who may have regard to trade standards in any particular case.”

SECOND SCHEDULE

Tariff Item	Description	Column	Delete	Substitute
Chapter 22				
2203.0010	Beer, not exceeding 3% by volume of alcohol	4	55% or \$0.96 per litre, whichever is the higher	55% or \$2.16 per litre, whichever is the higher
2203.0090	Beer, other	4	55% or \$0.96 per litre, whichever is the higher	55% or \$2.16 per litre, whichever is the higher
2208.2000	Spirits obtained by distilling grape wine or grape marc	3	50%	50% or \$25 per litre, whichever is the higher
2208.3010	Whiskies, less than 57.12% by volume of alcohol	3	50%	50% or \$25 per litre, whichever is the higher
2208.3090	Whiskies 57.12% or more by volume of alcohol	3	50%	50% or \$43.77 per litre of alcohol, whichever is the higher

2208.4010	Rum and tafia, less than 57.12% by volume of alcohol	3	50%	50% or \$25 per litre, whichever is the higher
2208.4090	Rum and tafia 57.12% or more by volume of alcohol	3	50%	50% or \$43.77 per litre of alcohol, whichever is the higher.
2208.5010	Gin and Geneva, less than 57.12% by volume of alcohol	3	50%	50% or \$25 per litre, whichever is the higher.
2208.5090	Gin and Geneva 57.12% or more by volume of alcohol	3	50%	50% or \$43.77 per litre of alcohol, whichever is the higher.
2208.6010	Vodka, less than 57.12% by volume of alcohol	3	50%	50% or \$25 per litre, whichever is the higher.
2208.6090	Vodka 57.12% or more by volume of alcohol.	3	50%	50% or \$43.77 per litre of alcohol, whichever is the higher.

2208.7010	Liqueurs and cordials, less than 57.12% by volume of alcohol	3	50%	50% or \$25 per litre, whichever is the higher.
2208.7090	Liqueurs and cordials 57.12% or more by volume of alcohol	3	50%	50% or \$43.77 per litre of alcohol, whichever is the higher.
2208.9010	Other alcoholic beverages, less than 57.12% by volume of alcohol	3	50%	50% or \$25 per litre, whichever is the higher.
2208.9020	Other alcoholic beverages, 57.12% or more by volume of alcohol but less than 80% by volume of alcohol	3	50%	50% or \$43.77 per litre of alcohol, whichever is the higher.

2208.9090	Other alcoholic beverages, 80% or more by volume of alcohol	3	50%	50% or \$43.77 per litre of alcohol, whichever is the higher.
 Chapter 24				
2402.1000	Cigars, cheroots, and cigarillos, containing tobacco	3	60%	90% plus \$7 per kg
2402.1000	Cigars, cheroots, and cigarillos containing tobacco	4	140%	160% or \$129.02 per kg whichever is the higher
2402.2000	Cigarettes containing tobacco	3	60%	90% plus \$7 per kg.
2402.2000	Cigarettes containing tobacco	4	140% or \$69.02 per kg or 1000 sticks of cigarettes, whichever is the higher	160% or \$129.02 per kg or 1000 sticks of cigarettes, whichever is the higher
2402.9000	Other cigarettes containing tobacco	3	60%	90% plus \$7 per kg.

2402.9000	Other cigarettes containing tobacco	4	140%	160% or \$129.02 per kg or 1000 sticks of cigarettes, whichever is the higher
2403.1010	Twist or stick tobacco	3	50%	70% plus \$7 per kg.
2403.1010	Twist or stick tobacco	4	140%	160% or \$110.15 per kg whichever is the higher.
2403.1020	Manufactured tobacco, not for retail sale (for the production of cigarettes)	3	35%	20%
2403.1090	Other smoking tobacco	3	50%	70% plus \$7 per kg.
2403.1090	Other smoking tobacco	4	140% or \$50.15 per kg whichever is the higher	160% or \$110.15 per kg whichever is the higher.