

SAMOA

Arrangement of Provisions

1.	Title Short title and commencement	3.	Amendment of the Second Schedule
2.	Amendment of the First Schedule	4.	Revocation of Concessional Orders Schedule

1998 No. 17**AN ACT to amend the Customs Tariff Act 1975.***(19 June 1998)*

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 1998 and shall be read together with and form part of the Customs Tariff Act 1975 (the principal Act).

(2) This Act shall come into operation on the 29th May 1998 and accordingly shall have retrospective effect.

2. Amendment of the First Schedule-(1) Subject to subsection (2), the provisions of the First Schedule to the principal Act shall be amended as follows -

- (a) The imposition of a rate of duty of 20% shall be amended, in each case, to 15%;
 - (b) The imposition of rates of duty of from 35% - 42% shall be amended, in each case, to 15%; and
 - (c) The imposition of rates of duty of from 50% - 60% shall be amended, in each case, to 20%.
- (2) Notwithstanding subsection (1), the particular amendments stated in the Schedule to this Act shall be made to the First Schedule to the principal Act.

3. Amendment of the Second Schedule-(1) For the purposes of this section, the Second Schedule is the list of concessions that was formerly Part II of the First Schedule of the principal Act and is now known as the Second Schedule.

(2) The Second Schedule to the principal Act is amended as follows -

- (a) Note 13 is amended by adding the words “such bonding condition for all goods imported after the 29th May 1998 shall be for a period of 5 years. All goods disposed of in Samoa within the period of bond shall be subject to full duties and taxes as may be determined”; and
- (b) Code No 106 is to be withdrawn and shall cease to apply to Memorandums of Understanding signed after 29th May 1998; and
- (c) Item (ix) of Code No 109 is amended by deleting the figure “\$250” and replacing it with “\$500”; and
- (d) Code No 113 is amended by adding to the description of goods eligible for duty concession the following description:

“Aluminium plate for fishing boats; motors and motor parts; fishing supplies and equipment, caulking and other material for boats; marine safety, navigational and electronic equipment”;

- (e) Code No 114 is amended by:

(i) deleting the word “free” from column 4;
and

(ii) amending the description of goods eligible for duty concession and the rate of import duty applicable to them in column 4 as follows:

“Teaching Aids, educational
printed matter (text books),
stationery and other consumable
items as may be approved; and
Free

equipment including apparatus,
appliances, tools and machinery
for use in schools for teaching
purposes; educational films,
projectors, films and slides for
use in schools; radios, clocks
and furniture for use in schools 5%”; and

(f) Code No 116 is amended as follows:

(i) by numbering the current description of goods eligible for duty concession as “(a)”; and

(ii) by deleting the word “free” from column 4 and replacing it with “5%”; and

(iii) by adding the following description of goods eligible for duty concession and the applicable rate of duty in column 4 in respect of that category:

“(b) Vestments, ornaments and other equipment for use in a church and approved goods for operation or use by charitable organisation 10%”; and

(iv) by adding a proviso as follows:

“Provided that no concession shall apply to building materials and equipment for church administration buildings.”; and

(g) Adding a new Code No 119 as follow:

“119 Miscellaneous Items

Flavoured milk beverages 5%

Milo, Ovaltine and other
chocolate or cocoa based
processed beverages 5%

chicken meat, nuggets and
patties 5%

french fries, potato wedges 5%

Tombstones and gravestones 5%

Baby napkins (cloth or paper) 5%

Sanitary pads 5%

Bread concentrates and pre-mixes Free

Aircraft parts, aviation gas, jet fuel/
aviation kerosene 5%

Sporting facilities and construction 5%”.

(h) Adding a new Code No 120 as follows:

“120 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, 10%”.

4. Revocation of concessional orders - All orders made
by the Minister granting concessions under this Act are
revoked.