

SAMOA

Arrangement of Provisions

1. Short title and commencement
2. Amendment to Customs Tariff Act 1975
3. Amendment to the Excise Tax Rates Act 1984.

1999, No. 13**AN ACT to amend the Customs Tariff Act 1975 and the
Excise Tax Rates Act 1984.** *[30 June 1999]*

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 and Excise Amendment Act 1999 and shall be read with and form part of the respective Acts that it amends.

(2) This Act shall come into operation as follows -

- (a) Section 3 shall take effect from 1st July 1999; and
- (b) All other sections shall take effect from 29th May 1999.

(3) For the purposes of subsection (2) this Act shall have retrospective effect.

2. Amendment to Customs Tariff Act 1975-(1) Subject to subsection (2), the provisions of the First Schedule to the Customs Tariff Act 1975 shall be amended by amending the rate of 15% in each instance that it is imposed, to be the rate of 10%.

(2) Notwithstanding subsection (1), the particular amendments made by section 2(2) of the Customs Tariff Amendment Act 1998 shall continue to apply unless they are inconsistent with subsection (3).

(3) Notwithstanding subsection (1) and subsection (2), the particular amendments stated in the Schedule shall be made to the first Schedule to the principal Act.

(4) The Second Schedule to the Customs Tariff Act 1975 is amended as follows -

(a) Code No. 104 is deleted;

(b) Code No. 106 which was withdrawn from the Second Schedule by section 3(2)(b) of the Customs Tariff Amendment Act 1998 is reinstated in its original form.

3. Amendment to the Excise Tax Rates Act 1984 – The Schedule to the Excise Tax Rates Act 1984 is amended by deleting the amounts of duty applying to the items listed herein and replacing it with the amount of duty specified for each item:

56.	2710.0010	Motor spirits	37 sene per litre
57.	2710.0030	Jet Fuel/Aviation Kerosene	21 sene per litre
58.	2710.0050	Distillate Fuels	38 sene per litre

SCHEDULE***Amendments to the First Schedule***

A rate of duty of 10% shall be imposed on the following items:

<u>Tariff Item</u>	<u>Description</u>
4011.9110, 4013.9010	Tractor tyres and tubes
4016.9100 and 4601.2010 and all of chapter 57: 5904 (all items)	Floor coverings
4419.0000	Kitchenware of wood
6302 (all items), 6303 (all items), 6304.1000, 6304.9090	Curtains, linen etc.
6910 (all items), 6911 (all items), 6912 (all items)	Ceramic sinks, baths, tableware etc.
7013 (all items), 7016 (all items)	Glassware, glass bricks
8414.5100	Electric fans
8419.1100, 8419.1900, 8516.1000	Water heaters
8415 (all items except 8415.2000)	Air conditioners
8476 (all items)	Vending machines
8528 (all items)	Televisions
8531 (all items)	Burglar and fire alarms
8544 (all items except 8544.3000)	Electrical wiring and related products (except wiring etc., for cars)
Chapter 86 (all items)	Railway items

8701 (all items except 8701.2000)	Tractors
8705 (all items)	Special Purpose Vehicles
8706.0017	Chassis of Special Purpose Vehicles
9106 (all items)	Bundy clocks etc.
chapter 94 (all items)	Furniture and fittings
9618 (all items)	Tailor's dummies
chapters 72-83 – all items except:	
7419.9010, 7419.9090, 7616.9910, 7616.9990	Mesh handbags etc.
8212 (all items)	Razor blades
8301.2000	Car locks
8306 (all items)	Bells, ornaments etc.

and except 8201 (all items) which will remain at 5%.

- B.** Item 8707.9013 is amended by deleting the reference to “8705” from Column 2.
- C.** A new item 8707.9014 is inserted as follows:
“8707.9014 for vehicles falling under 8705 – 10%”
- D.** The duty referable to item 8702.0020 shall be “10% or \$1,000 per unit, whichever is higher”.
- E.** Heading 0105 (all items) is amended to impose a rate of duty of “Free”.
- F.** Items 8802.4010 and 8802.4090 are amended to impose a rate of duty of “Free”.