

SAMOA

Arrangement of Provisions

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

2002, No. 14**AN ACT to amend the Customs Tariff Act 1975 and the Excise Tax Rates Act 1984.**

[28th June 2002]

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 2002 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 2 shall take effect from 1st October 2002; and

(b) All other sections shall take effect from 1st June 2002 and accordingly shall have retrospective effect.

2. Amendment to Customs Tariff Act 1975—(1) The provisions of the First Schedule to the Customs Tariff Act 1975 shall be amended by deleting the rate of 10% import duty in each instance that it is imposed and substituting a rate of 8%.

(2) Notwithstanding subsection (1), the particular amendments stated in the Schedule to this Act shall be made to the First Schedule to the Customs Tariff Act 1975.

(3) The Second Schedule to the Customs Tariff Act 1975 shall be amended by deleting the rate of 10% import duty in each instance that it is imposed and substituting a rate of 8%.

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 excise duty applying to the items listed below and substituting the amount of excise duty specified for each item:

<u>Tariff item</u>	<u>Description</u>	<u>Excise</u>
2201 (all items)	Mineral waters and aerated waters	33 sene per litre
2202 (all items)	Waters containing added sugar or other sweetening matter or flavoured	33 sene per litre
2203 (all items)	Beer made from malt	\$2.00 per litre
2204.1010, 2204.2110, 2204.2910, 2204.3000	Wine of fresh grapes - Of an alcohol strength by volume of less than 15%	\$4.00 per litre
2204.1090, 2204.2190, 2204.2990,	Wine of fresh grapes - Other	\$6.60 per litre
2205.1020, 2205.9020	Flavoured wine of fresh grapes - Of an alcohol strength by volume of less than 15%	\$4.00 per litre

2205.1090, 2205.9090	Flavoured wine of fresh grapes` - Other	\$6.60 per litre
2206 (all items)	Other fermented beverages	\$33.00 per litre
2208.2010, 2208.3010, 2208.4010, 2208.5010, 2208.6010, 2208.7010, 2208.7021, 2208.9011	Undenatured ethyl alcohol - Of an alcohol strength by volume of 30% or less	\$8.25 per litre
2208.2020, 2208.3020, 2208.4020, 2208.5020, 2208.6020, 2208.7012, 2208.7022, 2208.9021	Undenatured ethyl alcohol - Of an alcohol strength by volume exceeding 30% but not exceeding 57.12%	\$13.20 per litre
2208.2090, 2208.3090, 2208.4090, 2208.5090, 2208.6090, 2208.7019, 2208.7029, 2208.9099	Undenatured ethyl alcohol - Of an alcohol strength by volume of 57.12% or higher	\$26.40 per litre
2402 (all items)	Cigarettes	185% or \$149.18 per kg or 1,000 sticks whichever is the higher
2403.1010, 2403.1090	Other manufactured tobacco	185% or \$127.36 per kg, whichever is the higher
2710.0010	Motor spirit	41 sene per litre
2710.0030	Jet fuel and aviation kerosene	23 sene per litre
2710.0050	Distillate fuels	40 sene per litre

SCHEDULE**Amendments to the First Schedule of the
Customs Tariff Act 1975**

A rate of duty of 5% shall be imposed on the following items:

<u>Tariff Item</u>	<u>Description</u>
9507 (all items)	Fishing rods, fish-hooks etc.
8902	Fishing vessels