

SAMOA

Arrangement of Provisions

1. Short title and commencement
 2. Amendment to Customs Tariff
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2003, No. 11**AN ACT to amend the Customs Tariff Act 1975.***[26th June 2003]*

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 2003 and shall be read with and form part of the Customs Tariff Act 1975 (the Principal Act).

(2) This Act shall commence on the 31st May 2003 and accordingly shall have retrospective effect.

(3) Notice of commencement of this Act shall be published in Samoan and English in the Savali and one other newspaper circulating in Samoa.

2. Amendments to Custom Tariffs – The First Schedule of the Principal Act is amended:

(1) In Tariff Item 4907.0020 Bank and currency notes by deleting the expression “8%” in column 3 and substituting the expression “0%”.

(2) In the following Tariff Items:

- (a) 8523.1020 Magnetic tapes for use in automatic data processing machines;
 - (b) 8523.2020 Discs of any kind for use in automatic data processing machines (for example, floppy discs);
 - (c) 8524.3010 Recorded with computer software;
 - (d) 8524.5010 Recorded with computer software;
and
 - (e) 8524.9010 Recorded with computer software,
- by deleting the expression “20%” in column 3 and substituting the expression “8%”.

(3) In the following Tariff Items:

- (a) 2402.1000 Cigars, cheroots and cigarettes containing tobacco;
 - (b) 2402.2000 Cigarettes containing tobacco; and
 - (c) 2402.9000 Other,
- by deleting the words “90% plus \$7 per kg” in column 3 and substituting the words “90% CIF plus \$7 per kg or \$80 per thousand sticks, whichever is higher”.

(4) In the following Tariff Items:

- (a) 2403.1010 Twist or stick tobacco; and
 - (b) 2403.1090 Other,
- by deleting the words “70% plus \$7 per kg” in column 3 and substituting the words “70% CIF plus \$7 per kg or \$60 per thousand sticks, whichever is higher”.