

**SAMOA**

## Arrangement of Provisions

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|-------------------------------------|--|
| 1. Short title and commencement     | 4. Consequential amendment to the Value Added Goods and Services Tax Act 1992/1993 |
| 2. Amendment to the First Schedule  |  |
| 3. Amendment to the Second Schedule |  |

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**2008, No. 17****AN ACT to amend the Customs Tariff Act 1975, and for related purposes.** *[12<sup>th</sup> June 2008]*

**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 2008 and shall be read together with and form part of the Customs Tariff Act 1975 (hereinafter referred to as the Principal Act).

(2) This Act commences on the date assented to by the Head of State except for:

- (a) sections 2(b), 2(c), 2(d), 2(e) and 4 which shall have effect from the 1<sup>st</sup> day of June 2008 and may to that extent apply retrospectively; and
- (b) sections 2(a) and 3 which shall have effect from the 1<sup>st</sup> day of July 2008 and may to that extent apply retrospectively.

**2. Amendment to the First Schedule** - The First Schedule to the Principal Act is amended by:

- (a) for tariff items 1001.1000 and 1001.9000 – deleting the expressions in column 3 for each item and inserting the expression “Free”; and
- (b) for tariff headings 8701 (all items), 8702 (all items), 8704 (all items), 8705 (all items) – deleting the expressions in column 3 for each item and inserting the expression “Free”; and
- (c) for tariff items 8802.4010 and 8802.4090 – deleting the expressions in columns 3 and 5 for each item and inserting the expressions “8%” and “15%” respectively; and
- (d) deleting heading 8703 and inserting the following heading and tariff items:

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/ Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**8703** Motor cars and other motor vehicles principally designed for the transport of persons (other than those of 8702), including station wagons and racing cars (for example, passenger motor cars, four wheel drive “off road” passenger vehicles and the like)

<b>8703.0010</b>	- Vehicles specially designed for traveling on snow; golf cars and similar vehicles.  - Other vehicles:	Free	20%	15%	Free	No.	78110
<b>8703.0021</b>	--- Of a cylinder capacity not exceeding 1,000 cm <sup>3</sup>	Free	10%	15%	Free	No.	78120-01
<b>8703.0022</b>	--- Of a cylinder capacity exceeding 1,000 cm <sup>3</sup> but not exceeding 1,300 cm <sup>3</sup>	Free	13%	15%	Free	No.	78120-02
<b>8703.0023</b>	--- Of a cylinder capacity exceeding 1,300 cm <sup>3</sup> but not exceeding 1,800 cm <sup>3</sup>	Free	18%	15%	Free	No.	78120-03
<b>8703.0024</b>	--- Of a cylinder capacity exceeding 1,800 cm <sup>3</sup> but not exceeding 2,000 cm <sup>3</sup>	Free	20%	15%	Free	No.	78120-04
<b>8703.0025</b>	--- Of a cylinder capacity exceeding 2,000 cm <sup>3</sup> but not exceeding 2,500 cm <sup>3</sup>	Free	25%	15%	Free	No.	78120-05

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<b>8703.0026</b>	--- Of a cylinder capacity exceeding 2,500 cm <sup>3</sup> but not exceeding 3,000 cm <sup>3</sup>	Free	30%	15%	Free	No.	78120-06
<b>8703.0027</b>	--- Of a cylinder capacity exceeding 3,000 cm <sup>3</sup> but not exceeding 4,000 cm <sup>3</sup>	Free	35%	15%	Free	No.	78120-07
<b>8703.0028</b>	--- Of a cylinder capacity exceeding 4,000 cm <sup>3</sup> but not exceeding 5,000 cm <sup>3</sup>	Free	45%	15%	Free	No.	78120-08
<b>8703.0029</b>	--- Of a cylinder capacity exceeding 5,000 cm <sup>3</sup>	Free	50%	15%	Free	No.	78120-09

(e) deleting tariff item 8706.0013 and inserting the following:

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>8706.0020</b>	For motor vehicles falling under 8703.0010	Free	20%	15%	Free	No.	78410 S
<b>8706.0021</b>	For motor vehicles falling under 8703.0021	Free	10%	15%	Free	No.	78410 J

<b>8706.0022</b>	For motor vehicles falling under 8703.0022	Free	13%	15%	Free	No.	78410 K
<b>8706.0023</b>	For motor vehicles falling under 8703.0023	Free	18%	15%	Free	No.	78410 L
<b>8706.0024</b>	For motor vehicles falling under 8703.0024	Free	20%	15%	Free	No.	78410 M
<b>8706.0025</b>	For motor vehicles falling under 8703.0025	Free	25%	15%	Free	No.	78410 N
<b>8706.0026</b>	For motor vehicles falling under 8703.0026	Free	30%	15%	Free	No.	78410 O
<b>8706.0027</b>	For motor vehicles falling under 8703.0027	Free	35%	15%	Free	No.	78410 P
<b>8706.0028</b>	For motor vehicles falling under 8703.0028	Free	45%	15%	Free	No.	78410 Q
<b>8706.0029</b>	For motor vehicles falling under 8703.0029	Free	50%	15%	Free	No.	78410 R

**3. Amendment to the Second Schedule - The Second Schedule to the Principal Act is amended by:**

(a) deleting code 113 and inserting the following:

Code No.	Persons /Bodies	Goods Eligible for Duty Concessions	Import Duty	Excise Duty	VAGST Rates	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

113	(i) Fishing	(a) Fishing Gear and parts of Marine Engines and other operational requirements used in fishing boats, aluminum plate for fishing boats, motors and motor parts, fishing supplies and equipment, caulking and other material for boats, marine safety, navigational and electronic equipment	5%	Free	15%	(a) Recommendation by the Chief Executive Officer of the Ministry for Agriculture and Fisheries and approval of the Minister for Revenue	As may be approved by the Comptroller
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	(ii) Com- mercial Fishing Busin- esses	(b) Fishing gear, produ- cts used as bait, and marine safety equip- ment only	Free	Free	15%	(b) for Item (b) of Column (3) of Code 113 –  (i) the goods imported must be used specifically for commercial fishing by the importer specified in paragraph (ii) of column (2) of code 113; (ii) the importer must have an annual turnover of \$78,000; (iii) the concessions shall be subject to such conditions as the Minister for Revenue may determine for the protection of the revenue.	
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(b) inserting after code 120 the following:

Code No.	Persons /Bodies	Good Eligible for Duty Concession	Import Duty	Excise Duty	VAGST Rates	Conditions	Certificate to be signed by
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>121</b>	(i) Commercial Poultry Farmers	(a) Raw materials used by Poultry Farmers for Feed and packaging Chicken products	Free	Free	15%	(a) Goods must -	As may be approved by Comptroller
	(ii) Commercial Manufacturers of Agricultural Products for export and import substitution	(a) Raw materials used for agricultural processing	Free	Free	15%	(i) be imported by businesses approved by the Chief Executive Officer of the Ministry of Commerce, Industry and Labour;	
	(iii) Commercial Handicraft Manufacturers	(a) raw materials used in production of handicrafts	Free	Free	15%	(ii) not be resold or used for purposes other than those directly linked to the specified manufacturer or	

		(b) tools and equipment	Free	Free	15%	production activities of the persons listed in Column 2 of Code 121;	
	(iv) Commercial Elei Garment Manufacturers	(a) raw materials for elei garment production	Free	Free	15%	(iii) be imported and used by persons for businesses with an annual turnover of more than \$78,000;	
						(iv) be approved by the Minister responsible for Revenue;	
						(b) goods listed as item (b) of Column 3 of Code 121 for persons in paragraph (iii) of Column 2 shall be granted import duty concessions on a one off basis;	

						(c) such conditions as may be imposed by the Comptroller for the protection of revenue.	
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**4. Consequential amendment to the Value Added Goods and Services Tax Act 1992/1993** - Section 13 (1) of the Value Added Goods and Services Tax Act 1992/1993 is amended by deleting the words “**AND PROVIDED FURTHER THAT** nothing in subsection (1) shall apply to the importation of aircraft that exceed 15,000 kg in weight and which falls under code items 8802.4010 and 8802.4090 of the First Schedule of the Customs Tariff Act 1975.” and inserting a full stop sign.

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**The Customs Tariff Amendment Act 2008 is administered by the Ministry for Revenue.**

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