

**SAMOA****Arrangement of Provisions**

1. Short title and commencement
2. First Schedule amended
3. Consequential amendment to the Excise Tax Rate Act 1984

---

**2022, No. 7**

**AN ACT to amend the Customs Tariff Act 1975 (“Principal Act”).** *[21<sup>st</sup> December 2022]*

**BE IT ENACTED** by the Legislative Assembly of Samoa in Parliament assembled as follows:

**1. Short title and commencement:**

This Act may be cited as the Customs Tariff Amendment Act 2022 and commences on 1<sup>st</sup> January 2023.

**2. First Schedule amended:**

(1) The First Schedule of the Principal Act is amended as follows:

(a) for each tariff item under the heading 2.03, substitute -

(i) the expressions in Column 3 with the expression "15%"; and

(ii) the word "free" in Column 4 with the expression "5%";

(b) for tariff items 0204.2100 and 0204.2200, substitute -

(i) the expression "20%" in Column 3 with the expression "10%"; and

(ii) the word "free" in Column 4 with the expression "5%";

(c) for tariff items 0204.1000, 0204.2300, 0204.3000, 0204.4100, 0204.4200 and 0204.4390, substitute the word "free" in Column 4 with the expression "5%";

(d) after tariff item 0204.4200, insert the new tariff items as follows:

Tariff Item	Description	Imports			Export	Statistical	
		Duty	Excise	VAGST	Duty	Unit/Qty	SITC Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0204.4210	Lamb Shanks	10%	5%	15%	Free	kg	01212

0204.4220	Lamb Necks	10 %	5%	15%	Free	kg	01212
0204.4230	Lamb Racks	10 %	5%	15%	Free	kg	01212

- (e) for tariff item 0204.4310, substitute -
  - (i) the expression “20%” in Column 3 with the expression “10%”; and
  - (ii) the word “free” in Column 4 with the expression “10%”;
- (f) for each tariff item from 0206.2100 to 0206.4900, substitute the word “free” in Column 4 with the expression “5%”;
- (g) for tariff item 0207.1310, substitute the word “free” in Column 3 with the expression “8%”;
- (h) for tariff item 0207.1410, substitute -
  - (i) the expression “10%” in Column 3 with the expression “5%”; and
  - (ii) the word “free” in Column 4 with the expression “5%”;
- (i) for tariff items 0703.2000 and 0703.9000, substitute the expression “20%” in Column 3 with the expression “10%”;
- (j) for tariff items 0704.1000, 0704.2000, 0704.9010 and 0704.9099, substitute the expression “20%” in Column 3 with the expression “10%”;
- (k) for tariff item 0706.1000, substitute the expression “20%” in Column 3 with the expression “10%”;

- (l) for tariff items 0709.2000, 0709.4000, 0709.5100, 0709.6000, 0709.7000 and 0709.9200, substitute the expression “20%” in Column 3 with the expression “10%”;
- (m) for each tariff item under the heading 17.02, substitute -
  - (i) the expression “8%” in Column 3 with the expression “15%”; and
  - (ii) the expression “5%” in Column 4 with the expression “10%”;
- (n) for each tariff item under the heading 17.04, substitute -
  - (i) the expression “20%” in Column 3 with the expression “25%”; and
  - (ii) the expression “5%” in Column 4 with the expression “10%”;
- (o) for tariff items 1905.3110, 1905.3190, 1905.3220 and 1905.3290, substitute -
  - (i) the expression “20%” in Column 3 with the expression “25%”; and
  - (ii) the expression “8%” in Column 4 with the expression “10%”;
- (p) for tariff item 2201.1010, substitute the expression “33c per litre” in Column 4 with the expression “0.20c per litre”;
- (q) for tariff items 2202.1010, 2202.9010, 2202.9090, 2202.9100 and 2202.9900, substitute the expression “36c per litre” in Column 4 with the expression “0.60c per litre”; and

- (r) for each tariff item from 2202.1020 to 2202.1090, substitute the expression “.52.50c per litre” in Column 4 with the expression “0.80c per litre”.
- (2) For tariff item 8471.3000 of the First Schedule of the Principal Act, substitute the expression “8%” in Column 3 with the following to commence and apply periodically as follows:

Tariff Item	Description	Column 3 Amendment to commence on 1 <sup>st</sup> January 2023	Column 3 Amendment to commence on 1 <sup>st</sup> January 2024	Column 3 Amendment to commence on 1 <sup>st</sup> January 2025
8471.3000	Portable automatic data Processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display.	7%	6%	5%

- (3) For tariff item 8517.1200 of the First Schedule of the Principal Act, substitute the expression “20%” in Column 3 with the following to commence and apply periodically as follows:

Tariff Item	Description	Column 3 Amendment to commence on 1 <sup>st</sup> January 2023	Column 3 Amendment to commence on 1 <sup>st</sup> January 2024	Column 3 Amendment to commence on 1 <sup>st</sup> January 2025

8517.1200	Telephone for cellular networks or for other wireless networks	18%	16%	14%
-----------	---	-----	-----	-----

**3. Consequential amendment to the Excise Tax Rate Act 1984:**

The Schedule to the Excise Tax Rate Act 1984 is amended as follows:

- (a) for tariff item 2202.1010, under the column heading Rate of Excise, substitute “52.5 sene per litre” with “60 sene per litre”; and
- (b) for tariff items 2202.1020 and 2202.1090, under the column heading Rate of Excise, substitute “52.5 sene per litre” with “80 sene per litre”.

---

The Customs Tariff Amendment Act 2022 is administered by the Ministry of Customs and Revenue.

**Printed by the Clerk of the Legislative Assembly,  
by authority of the Legislative Assembly.**