

# CUSTOMS TARIFF AMENDMENT BILL 2018

## SAMOA

### Explanatory Memorandum

#### 1.0 Object and reasons:

- 1.1 The Bill seeks to make amendments to the First Schedule of the Customs Tariff Act 1975 by replacing rates for tariffs for certain items with new tariff rates.
- 1.2 The object of the Bill is to increase the customs tariff on turkey tails, frozen chicken cuts and lamb flaps.

#### Clauses:

- Clause 1: - provides for the short title and commencement.
- Clause 2: - provides for the amendments to the First Schedule of the Principal Act.
- Schedule: - provides for increased or new customs tariffs on turkey tails, frozen chicken cuts and lamb flaps.

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(Hon TIALAVEA Fea Leniu Tionisio Hunt)

**MINISTER FOR REVENUE**