

CUSTOMS TARIFF AMENDMENT BILL 2022

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 (“principal Act”).
- 1.2 The object of the Bill is to amend the custom tariffs for certain tariff items such as food, drinks and electronic devices under the First Schedule of the principal Act.

2.0 Clauses:

- Clause 1:** - provides for the short title and the commencement date of this Bill which is to be 1st January 2023.
- Clause 2:** - provides for the increase and decrease of the duty and excise rates of certain tariff items such as food, drinks and electronic devices which are provided for under the First Schedule of the principal Act.
- Clause 3:** - provides for consequential amendments to the excise tax rates of certain tariff items under the Schedule of the Excise Tax Rate Act 1984.

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(Hon TUALA Tevaga Iosefo Ponifasio)
DEPUTY PRIME MINISTER AND
MINISTER FOR CUSTOMS AND REVENUE