

Examined and Certified *Stalman*

Clerk of the Legislative Assembly

The Head of State Assents this *18th* day of

March 1994

CUSTOMS TARIFF AMENDMENT

Mahele Lanningfala

HEAD OF STATE

WESTERN SAMOA

Arrangement of Provisions

Title	
1. Short Title and commencement	2. First Schedule amended

1994, No. 16

AN ACT to amend the Customs Tariff Act 1975.

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

1. Short Title and commencement - (1) This Act may be cited as the Customs Tariff Amendment Act 1994 and shall be read together with and deemed part of the Customs Tariff Act 1975 (hereinafter referred to as the principal Act).

(2) This Act shall on the day it is assented to by the Head of State be deemed to have come into force on the day it was first introduced to Parliament.

2. First Schedule amended - (1) The First Schedule to the principal Act is amended by -

(i) Substituting the tariff rates for the items specified in the Schedule as shown below in places of the tariffs for the same items in the principal Act).

"SCHEDULE

Tariff Item	Description	Provisions Amended	
		Deleted Rate	Substituted Rate
(a) 02.01.01	Meat of bovine animals	20%	Free
(b) 02.01.02	Mutton flaps, necks and breasts of sheep	5%	Free
(c) 02.01.03	Other meat of sheep or goats	5%	Free
(d) 02.02.09	Other poultry, fresh, chilled or frozen	5%	Free
(e) 04.01.00	Milk and cream, fresh, not concentrated or sweetened	20%	5%
(f) 04.02.01	Whey; milk (other than whey), in powder or granules containing not more than 1.5% by weight of fat	20%	5%
(g) 04.02.02	Milk (other than whey) and cream, in powder or granules containing more than 1.5% by weight of fat	20%	5%
(h) 04.02.09	Milk (other than whey) and cream in forms other than powder or granules	20%	5%
(i) 04.04.00	Cheese and curd	50%	20%
(j) 04.05.01	Eggs in shell	60%	50%
(k) 07.01.01	Potatoes	60%	Free
(l) 07.01.02	Tomatoes	60%	50%
(m) 07.01.03	Onions	20%	Free
(n) 07.01.04	Capers and olives	60%	50%
(o) 07.01.09	Other vegetables fresh or chilled	60%	50%
(p) 08.02.01	Citrus fruit, fresh	60%	50%
(q) 08.02.09	Citrus fruit, other (dried)	60%	50%
(r) 08.03.00	Figs, fresh or dried	60%	50%
(s) 08.04.00	Grapes, fresh or dried	60%	50%
(t) 08.05.00	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not	60%	50%
(u) 08.06.00	Apples, pears and quinces, fresh	60%	50%
(v) 08.07.00	Stone fruit, fresh	60%	50%
(w) 08.08.00	Berries, fresh	60%	50%

(x) 08.09.00	Other fruit, fresh	60%	50%
(y) 09.01.09	Other, coffee	60%	40%
(z) 09.02.00	Tea	20%	Free
(aa) 09.03.00	Mate'	60%	40%
(ab) 10.06.01	Rice in the husk (paddy or rough rice), long grain	10%	Free
(ac) 10.06.09	Rice, semi-milled or wholly milled whether or not polished or glazed; broken rice	10%	Free
(ad) 11.01.01	Flour of wheat or of meslin	10%	Free
(ae) 11.01.09	Other cereal flours	10%	Free
(af) 16.04.00	Prepared or preserved fish, including caviar and caviar substitutes	5%	Free
(ag) 17.01.01	Raw sugars	5%	Free
(ah) 19.03.09	Other products of flour, etc.	50%	20%
(ai) 21.02.01	Extracts, essences or concentrates of coffee and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof.	60%	50%
(aj) 21.02.09	Extracts, essences or concentrates of tea or mate, and preparations with a basis of those extracts, essences or concentrates	60%	50%
(ak) 27.11.01	Liquefied propane and butane, liquefied gaseous hydrocarbons	35%	10%
(al) 30.01.00	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	20%	Free
(am) 30.02.00	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	20%	Free
(an) 30.03.00	Medicaments (including veterinary medicaments)	20%	Free
(ao) 30.04.00	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put in retail packings for medical or surgical purposes, other than goods specified in note 3 to this	20%	Free

	Chapter		
(ap) 30.05.00	Other pharmaceutical goods	20%	Free
(aq) 33.06.01	Tooth paste	20%	10%
(ar) 34.01.00	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes whether or not combined with soap	50%	20%
(as) 34.02.00	Organic surface-active agents; surface active preparations and washing preparations, whether or not containing soap	50%	20%
(at) 38.11.01	Disinfectants	20%	Free
(au) 48.18.01	Exercise books	50%	30%
(av) 49.01.02	Religious books and textbooks for teaching purposes	20%	10%
(aw) 49.01.09	Other printed books, etc.	50%	10%
(ax) 49.02.00	Newspapers, journals and periodicals, whether or not illustrated	20%	10%
(ay) 49.03.00	Children's picture books and painting books	20%	10%";
(az) 11.02.09	Other worked cereal grains	35%	10%
(az1) 25.01.02	Other salt	20%	Free

(ii) Substituting the expression "Turkey tails" for the expression "Chicken backs and Turkey tails" appearing in the description column of tariff item No. 02.02.01;

(iii) Deleting the heading, tariff item number, tariff description, statistical unit and rate of duty for tariff Nos. 15.07.01, 15.07.02, 15.07.03 and 15.07.09 and substituting the following:-

" 15.07 Fixed vegetable oils, fluid or solid, crude, refined or purified:

15.07.01	Edible oils	gal	20%
15.07.09	Other	gal	50%";

- (iv) Deleting tariff item number, tariff description, statistical unit and rate of duty for tariff item No. 15.12.00 and substituting the following:-

" 15.12 Animal or vegetable oils and fats, wholly or partly hydrogenated or solidified or hardened by any other process, whether or not refined but not further prepared:

15.12.01	Edible oils and fats	gal	20%
15.12.09	Other	gal	50%";

- (v) Deleting the tariff item number, tariff description, statistical unit and rate of duty for tariff item No. 19.02.00 and substituting the following:-

"19.02 Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa

19.02.01	Baby food	-	Free
19.02.09	Other	lb	50%";

- (vi) Deleting tariff item number, tariff description, statistical unit and rate of duty for tariff item No. 21.05.00 and substituting the following:-

"21.05 Soups and broths, in liquid, solid
or powder form; homogenised com-
posite food preparations

21.05.01	Baby food	-	Free
21.05.09	Other	-	60%";

(vii) Deleting tariff number, tariff description, statis-
tical unit and rate of duty for tariff item
19.03.01 and substituting the following:-

"19.03.01	Macaroni, spaghetti and vermicelli	lb	10%";
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(viii) Inserting the following Sub-heading Note immedi-
ately after Chapter Note 2 in Chapter 19 -

"Sub-heading Note

- 1.- For the purpose of Sub-heading
No.19.02.01 the expression 'Baby food'
shall be taken to mean specially formu-
lated homogenised composite food prepa-
rations of a kind used for Baby food and
put up in airtight jars or cans in a
quantity generally corresponding to one
whole meal and suitable for consumption
either directly or after re-heating."

(ix) Inserting the following Sub-heading Note immedi-
ately after Chapter Note 3 in Chapter 21 -

"Sub-heading Note

- 1.- For the purpose of Sub-heading 21.05.01 the expression 'Baby food' shall be taken to mean specially formulated homogenised composite food preparations of a kind used for Baby food and put up in airtight jars or cans in a quantity generally corresponding to one whole meal and suitable for consumption either directly or after re-heating."

(x) Inserting the following tariff item, description, statistical unit and rate of duty immediately after tariff item number 15.13.01.

"15.13.01 Dripping lb 10%".

TEUTEUGA O LE TULAFONO O FAASOLOGA O TIUTE

SAMOA I SISIFO

Faatulagaina o Aiaiga

- | | |
|------------------------------|-------------------------------------|
| Igoa | |
| 1. Igoa puupuu ma le amataga | 2. Teuteuga i le Faamatalaga Muamua |

1994, Nu. 16

O SE TULAFONO e teuteu ai le Tulafono o le Faasologa o Tiute 1975.

UA FAIA e le Fono Aoaofaitulafono o le Malo o Samoa i Sisifo i totonu o le Palemene ua potopoto e faapea:-

1. Igoa puupuu ma le amataga - (1) E mafai ona taua lenei Tulafono o Teuteuga o le Tulafono o Faasologa o Tiute 1994 ma e tatau ona faitauina faatasi ma avea ai o se vaega o le Tulafono o Faasologa o Tiute 1975 (e pei ona taua mulimuli ane iinei o le Tulafono autu).

(2) O lenei Tulafono e tatau i le aso o le a tuuina i ai le faamaoniga a le Ao o le Malo ona avea e faapea na amata faamamaluina i le aso na faaofiina ai i totonu o le Palemene.

2. Teuteuga i le Faamatalaga Muamua - (1) O le Faamatalaga Muamua i le Tulafono autu ua teuteuina i le -

(i) Suia o fua faatatau o faasologa o tiute mo meataitasi ua faamatalaina i totonu o le Faamatalaga ua

faaalua i lalo e suia ai faasologa o tiute mo ia
lava meataitasi o lo o i le Tulafono autu.

FAAMATALAGA

Faasologa o Tiute Meataitasi	Faamatalaga	Teuteuga o Aiaiga	
		Fua Faatatau ua soloia	Fua Faatatau ua sui ai
(a) 02.01.01	Aano ma totoga o manu fasi	20%	Leai se tiute
(b) 02.01.02	Aano o mamoe, ua ma itu o mamoe	5%	Leai se tiute
(c) 02.01.03	Isi aano o mamoe po o oti	5%	Leai se tiute
(d) 02.02.09	Isi aano o moa, fou, faamalulu po o tuu aisa	5%	Leai se tiute
(e) 04.01.00	Susu ma kulimi, fou, le totoo pe suamalie	20%	5%
(f) 04.02.01	Susu faasao; susu (e ese mai ai i susu faasao), i pauta po o pauta ninii o lo o i ai le sili atu i le 1.5% o le mamafa o le gao	20%	5%
(g) 04.02.02	Susu (e ese ai na i lo susu faasao) ma kulimi, i pauta po o pauta ninii o lo o i ai le sili atu i le 1.5% le mamafa o le gao.	20%	5%
(h) 04.02.09	Susu (e ese ai na i lo susu faasao) ma kulimi i nisi foliga e ese ai na i lo pauta po o pauta ninii.	20%	5%
(i) 04.04.00	Sisi ma susu toa	50%	20%
(j) 04.05.01	Fuamoa i atigi	60%	50%
(k) 07.01.01	Pateta	60%	Leai se tiute
(l) 07.01.02	Tamato	60%	50%
(m) 07.01.03	Aniani	20%	Leai se tiute
(n) 07.01.04	Mea faamanogi meaai ma olive	60%	50%
(o) 07.01.09	Isi fualaaui fai sua, fou, po o faamalulu	60%	50%
(p) 08.02.01	Fualaaui aina e i ai moli ma tipolo, fou	60%	50%
(q) 08.02.09	Isi ituaiga moli aina, isi (faamagoina)	60%	50%

(r)	08.03.00	Figs. fou po o faamago	60%	50%
(s)	08.04.00	Vine, fou po o faamago	60%	50%
(t)	08.05.00	Lama e ese ai na i lo ituaiga lama o lo o i lalo o le ulutala Nu.08.01, fou po o faamago, aveese mai i o latou atigi po o le leai foi	60%	50%
(u)	08.06.00	Apu, pea ma quinces, fou	60%	50%
(v)	08.07.00	Fualaaauaina e i ai o latou fatu, fou	60%	50%
(w)	08.08.00	Vine, fou	60%	50%
(x)	08.09.00	Isi fualaaauaina, fou	60%	50%
(y)	09.01.09	Isi, kofe	60%	40%
(z)	09.02.00	Ti	20%	Leai se tiute
(aa)	09.03.00	Mate'	60%	40%
(ab)	10.06.01	Araisa i totonu o pau (auau po o e le i polisia), fatu araisa	10%	Leai se tiute
(ac)	10.06.09	Araisa, e le i atoatoa po o ua atoatoa ona faamama po o polisiina; fatu araisa taci	10%	Leai se tiute
(ad)	11.01.01	Falaoamata e gaosia i le saga po o e gaosia i le meslin	10%	Leai se tiute
(ae)	11.01.09	Isi Falaoamata e gaosia i vaovao	10%	Leai se tiute
(af)	16.04.00	Ia ua saunia po o faanagata, e aofia ai caviar ma mea e sui ai caviar	50%	Leai se tiute
(ag)	17.01.01	Suka enaena	5%	Leai se tiute
(ah)	19.03.09	Isi oloa tau falaoamata, ma isi	50%	20%
(ai)	21.02.01	Mea e maua mai i manogi po o totoo o kofe ma sauniga o lo o gaosia e faautu i ia manogi po o mea totoo, kofe faapau ma isi mea e maua mai ai, manogi ma mea totoo o ia mea	60%	50%
(aj)	21.02.09	Mea e maua mai, i manogi ma mea totoo o ti ma mate, ma sauniga e faautu i ia mea, manogi ma mea totoo o ia mea	60%	50%
(ak)	27.11.01	Kasa propane ma butane, kasa hydrocarbons	35%	10%
(al)	30.01.00	O ni vailaau mo le toga-fitiina o ni gasegase ma isi mea faapena, ua faamagoina,	20%	Leai se tiute

pe ua aumaia foi i ni itutino
po o ni tipiga mai i isi ituaiga
meaola ma isi lava mea e aveescina
mai i ni meaola ma manu vae-fa,
mo le sauniunia o nei vailaau
mo le togafitiina ma le puipuia
o gasegase po o faamai foi e le
o tau pe faatulagaina po o aofia
i se isi vaega o lenei Tulafono

(am) 30.02.00	Antisera; tui puipuia, tui ona, faatutupuina o paiolosi ninii (microbiology) e aofia ai ferments ae le aofia yeast	20%	Leai se tiute
(an) 30.03.00	Vailaau mo togafitiga (e aofia ai ma vailaau tau manu vae-fa ma meaola faapea)	20%	Leai se tiute
(ao) 30.04.00	Fasi ie mamoe, kosi, fusi ma isi mea faapea (e i ai mea fai fusiga, mea faapipii) faavailaauina po o le teuina i pusa e faatau atu mo togafitiga faa-fomai, e ese mai i lo i si oloa o lo o faatulagaina i le faa- matalaga 3 i lenei Mataupu	20%	Leai se tiute
(ap) 30.05.00	Isi oloa tau fale talavai	20%	Leai se tiute
(aq) 33.06.01	Kulimi fulu nifo	20%	10%
(ar) 34.01.00	Fasimoli; Ituaiga o oloa e gaosia i le tuufaatasia o isi mea mo le faaogaina e avea ma fasimoli, e faafoliga i ni pa, fasi keke po o oomi faatasi po o faafoligaina e tusa lava pe ua tuuina i ai se fasimoli po o le leai foi	50%	20%
(as) 34.02.00	Ituaiga oloa mo le faama- maina po o le fufuluina o mea ua saunia, pe o lo o i ai se fasimoli po o le leai foi	50%	20%
(at) 38.11.01	Vailaau faapepe siama	20%	Leai se tiute
(au) 48.18.01	Api	50%	30%
(av) 49.01.02	Tusi lotu ma tusi mo aoaoga	20%	10%
(aw) 49.01.09	Isi tusi lolomi, ma isi	50%	10%
(ax) 49.02.00	Nusipepa, tusi e faamau- mau ai mea tutupu i aso uma ma lomiga faa-vaitaimi, pe e faamalamalamaina i ni ata pe leai foi	20%	10%
(ay) 49.03.00	Tusi ata a tamaiti ma tusi tusi ata valivali a tamaiti	20%	10%

(az)	11.02.09	Mea aalu ma falaoamata aalu	35%	10%
(az1)	25.01.02	Isi masima	20%	Leai se tiute

(ii) Ia suia le faamatalaga "Siusiu pipi" mo le faamatalaga "Patua moa ma Siusiu pipi" o lo o faaalua i le faamatalaga i le laina o le faasologa o tiute meataitasi Nu. 02.02.01;

(iii) Soloia le ulutala, faasologa o tiute meataitasi numera, faamatalaga o tiute, faamaonia o fuainumera faamaumauina mo tiute o oloa faaulufale mai Nu.15.07.01, 15.07.02, 15.07.03 ma le 15.07.09

ma suia e faapea:-

" 15.07 Suauu o fualaau fai sua, suavaia pe malo, le i faamamaina, faama ma po o faaleleia:

15.07.01	Suauu e mafai ona taumafa	kalone	20%
15.07.09	Isi suauu	kalone	50%

(iv) Soloia tiute o oloa faaulufale mai, Faamatalaga o oloa faaulufale mai, Fua Faataau o Tiute ma Fuainumera Faamaumauina mo le meataitasi Nu.15.12.00 ma suia e faapea:-

" 15.12 Suauu ma gao o manu ma fualaau mata fai sua, atoa pe na o se vaega ua aveese le vai, faamalo po o ua malo i so o se i si faiga, pe ua faamama pe leai, ae leai se i si sauniga ua faia i ai:"

15.12.01	Suauu ma gao e mafai ona taumafaina	kalone	20%
15.12.09	Isi	kalone	50%

(v) Soloia Tiute o oloa faaulufale mai, Faamatalaga o oloa faaulufale mai, fua faatatau ma fuainumera faamaumuina mo meataitasi Nu. 19.02.00 ma sua e faapea:-

" 19 Mea e maua mai le molo (malt); sauniga o falaomata, meaai, mea e maua mai i masoa po o mea e maua mai le malt, o se ituaiga e faaoga e avea ma meaai a tamaiti po o mo tagata mai suka po o mo le saunia o le kukaina o mea ai o lo o i ai le itiiti ifo i le 50% le mamafa o le koko

19.02.01	Meaai Pepe	-	Leai se tiute
19.02.09	Isi meaai pepe	pauna	50%; "

(vi) Soloia tiute o oloa faaulufale mai numera o meataitasi, faamatalaga o oloa faaulufale mai, fua faatatau o totogi ma fuainumera faamaumuina mo tiute o meataitasi Nu.21.05.00 ma sua faapea:-

" 21.05 Supo ma supo (broth), i le suavai, malo po o i le pauta; sauniga o meaai mai i isi mea eseese.

21.05.01	Meaai Pepe	-	Leai se tiute
21.05.09	Isi	-	60%; "

(vii) Soloia tiute o oloa faaulufale mai numera o meataitasi, faamatalaga o oloa faaulufale mai, fua faatatau o totoi ma fuainumera faamau-mauina mo tiute o meataitasi Nu.19.03.01 ma suia faapea:-

" 19.03.01	Makaroni, pauna	10%
	supoketi ma lialia	

(viii) Faaofiina o le Faamatalaga faa-Ulutala laitiiti e faapea ina ua tuanai le Faamatalaga 2 o le Mataupu i totonu o le Mataupu 19 -

"Faamatalaga faa-Ulutala

1. - Mo le aano moni o le faa-Ulutala Nu.19.02.01 o le faamatalaga "meaai pepe" e tatau ona avea e faapea ua faia faapitoa mo sauniga o meaai mai i i si mea eseese o se ituaiga e faaoga mo meaai pepe ma tuuina i totonu o se fagu ua tapunia mau e le toe sao i ai se ea po o ni apa i se aofaiga e masani ona maua ai se taumafataga atoa ma e talafeagai mo le taumafatina pe i se faiga tuusao po o ina ua maea ona toe faavevelaina."

(ix) Soloia o Faamatalaga o le faa-Ulutala ina ua tuanai
le Faamatalaga 3 i totonu o le Mataupu 21 -

"Faamatalaga faa-Ulutala

1. - Mo le aano moni o le faa-Ulutala 21.05.01
le faamatalaga "meaai pepe" e tatau ona
avea e faapea ua faia faapitoa mo sauniga
o meaai mai i i si mea eseese o se ituaiga
e faaoga mo meaai a pepe ma tuuina i
totonu o se fagu ua tapunia mau e le toe
sao i ai se ea po o ni apa i se aofaiga e
masani ona maua ai se taumafataga atoa
ma e talafeagai mo le taumafaina pe i se
faiga tuusao po o ina ua maea ona faave-
velaina."

(x) Faaofiina o le tiute o meataitasi e faapea, faama-
talaga, fuainumera faamaumauina ma fua faata-
tau o totogi o tiute ina ua tuanai le meataitasi
numera 15.13.01.

" 15.13.02 Gao pauna 10%