

1956/8

**THE SAMOA CUSTOMS ORDER AMENDMENT ORDINANCE
1955**

Western Samoa, 1955, No. 2

ANALYSIS

<p>Title.</p> <p>1. Short Title.</p> <p>2. Amending rate of import duty.</p> <p>3. Amending export duty on copra and cocoa, etc.</p>		<p>4. Revoking surcharge on imported goods.</p> <p>5. Revoking Port and Customs Service Tax Regulations.</p>
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AN ORDINANCE

Title.

To amend the Samoa Customs Order 1939

BE IT ENACTED by the Legislative Assembly of Western Samoa, upon the recommendation of the High Commissioner, as follows:

1. Short Title.—This Ordinance may be cited as the Samoa Customs Order Amendment Ordinance 1955, and shall be read together with and deemed part of the Samoa Customs Order 1939* (hereinafter referred to as the Order).

2. Amending rate of import duty.—The Second Schedule to the Order, as amended by the Samoa Customs Order 1939, Amendment No. 1, is hereby revoked, and the following Schedule is substituted:

*S.R. 1939/104.

Amendment No. 1: S.R. 1940/324.

Amendment No. 2: S.R. 1942/254.

Amendment No. 3: S.R. 1945/36.

Amendment No. 4: S.R. 1947/123.

Amended by the Samoa Customs Order Amendment Ordinance 1950: S.R. 1951/183.

"SECOND SCHEDULE

"IMPORT DUTIES

Tariff Item No.	Tariff Item	British	General
CLASS I—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES:			
1.	Agricultural & horticultural products n.e.i. ..	25%	36%
2.	Animals and Birds for breeding purposes as approved by the High Commissioner	5%	5%
3.	Animals and Birds, n.e.i.	25%	36%
4.	Food for Animals and Birds	25%	36%
5.	Agricultural and Horticultural Seeds	5%	5%
6.	Bacon and Ham	25%	36%
7.	Baking Powder	25%	36%
8.	Beverages n.e.i.	25%	36%
9.	Biscuits (1) cabin or ships bread	15%	15%
	(2) n.e.i.	25%	36%
10.	Butter	5%	5%
11.	Capers, caraway seed, caviare, olives and shelled nuts.	33½%	45%
12.	Cheese	25%	36%
13.	Cocoa	25%	36%
14.	Coffee	25%	36%
15.	Confectionery including chewing gum, medicated confectionery, liquorice confectionery, sugared or crystalized fruits, icing and caster sugar	33½%	45%
16.	Eggs fresh including frozen	5%	5%
17.	Essences, culinary or flavouring	25%	36%
18.	Fish (1) fresh including frozen	5%	5%
	(2) other	15%	25%
19.	Flour, wheaten	15%	15%
20.	Foods farinaceous, n.e.i.	25%	36%
21.	Foods for infants and invalids as approved by the High Commissioner	5%	5%
22.	Fruits (1) fresh including frozen	5%	5%
	(2) other	25%	36%
23.	Honey	5%	5%
24.	Hops	33½%	45%
25.	Jams, Jellies and preserves	25%	36%
26.	Margarine	5%	5%
27.	Matches (per gross of boxes)	4/-	5/-
28.	Meat including poultry and small goods viz: (1) fresh or frozen	5%	5%
	(2) other kinds	15%	15%
29.	Milk or cream preserved, evaporated or dried. ..	15%	15%
30.	Provisions n.e.i.	25%	36%
31.	Rice	15%	15%
32.	Salt	15%	15%
33.	Sauces, chutney, pickles, soy and catsup	25%	36%
34.	Spices	33½%	45%
35.	Starch and Blue	25%	36%
36.	Sugar, n.e.i.	15%	15%
37.	Soap and Detergents	25%	36%
38.	Tea	25%	36%
39.	Vegetables (1) fresh including onions and potatoes ..	5%	5%
	(2) preserved	25%	36%
CLASS II: TOBACCO			
50.	Cigarettes exceeding in weight 2½ lb. .. per 1000	54/-	72/-
51.	Cigarettes, n.e.i. per 1000	45/-	60/-
52.	Cigars per lb.	20/-	26/-
53.	Snuff per lb.	20/-	26/-
54.	Tobacco per lb.	10/-	13/-

"SECOND SCHEDULE—*continued*"IMPORT DUTIES—*continued*

Tariff Item No.	Tariff Item	British	General
	CLASS III: SPIRITS AND ALCOHOLIC BEVERAGES:		
60.	Ale, beer of all sorts, porter, cider and perry: per liquid gallon or for six reputed quart bottles or the reputed equivalent in bottles of a larger or smaller reputed capacity.	3/-	4/-
61.	Spirits and spirituous mixtures including bitters: per liquid gallon or for six reputed quart bottles or the reputed equivalent in bottles of a larger or smaller reputed capacity.	75/-	90/-
62.	Spirits, denatured to the satisfaction of the Collector of Customs	25%	36%
63.	Wine, containing not more than 40% of proof spirit per liquid gallon or for six reputed quart bottles or the reputed equivalent in the bottles of a larger or smaller reputed capacity:		
	(i) Sparkling	20/-	25/-
	(ii) Still viz:		
	(a) Sacramental	1/6	1/6
	(b) n.e.i.	8/-	10/-
64.	Wine containing more than 40 per cent of proof spirit per liquid gallon	75/-	90/-
	CLASS IV: DRUGS, CHEMICALS, SURGICAL, DENTAL, AND SCIENTIFIC APPARATUS		
70.	Acids all kinds	25%	36%
71.	Disinfectants and Insecticides	25%	36%
72.	Drugs Chemicals Disinfectants and Insecticides as approved by the High Commissioner	5%	5%
73.	Drugs and Chemicals, n.e.i.	25%	36%
74.	Gases compressed	25%	36%
75.	Manures and Fertilisers as approved by the High Commissioner	5%	5%
76.	Surgeons, physicians, dentists, and opticians appliances and instruments and materials as approved by the High Commissioner.	5%	5%
77.	Surgeons, physicians, dentists, and opticians appliances and instruments and materials, n.e.i.	25%	36%
78.	Tar Asphalt and Bitumen	25%	36%
	CLASS V: TEXTILES, CLOTHING, DRAPERY ETC.		
80.	Apparel of pure, imitation, or artificial silk (including nylon and similar synthetics) or of combinations of these materials with one another or with any other material; but excluding raincoats, raincapcs and rainhoods	33 $\frac{1}{3}$ %	45%
81.	Apparel, n.e.i.	25%	36%
82.	Bags and Sacks	5%	5%
83.	Belts, Braces, Girdles and similar articles	25%	36%
84.	Boots, Sandals, Shoes and Slippers; all kinds.	25%	36%
85.	Buttons, Cords, Fasteners, Needles, Pins, Tapes.	25%	36%
86.	Canvas, Jute and Hessian in the piece	25%	36%
87.	Cotton piece goods	25%	36%
88.	Curtains and curtain net	25%	36%
89.	Drapery n.e.i.	25%	36%
90.	Floor coverings, all kinds	25%	36%
91.	Gloves and mittens other than asbestos, rubber or leather	33 $\frac{1}{3}$ %	45%

"SECOND SCHEDULE—continued

"IMPORT DUTIES—continued

Tariff Item No.	Tariff Item	British	General
CLASS V: TEXTILES, CLOTHING, DRAPERY ETC.—continued			
92.	Hats and Millinery	33 $\frac{1}{3}$ %	45%
93.	Ribbons and Lace	33 $\frac{1}{3}$ %	45%
94.	Sewing Threads, Yarns and knitting wool	25%	36%
95.	Textile piece goods of pure imitation or artificial silk (including nylon or similar synthetics) or of combinations of these materials with one another or with any other material.	33 $\frac{1}{3}$ %	45%
96.	Textile piece goods, n.e.i.	25%	36%
97.	Umbrellas	25%	36%
98.	Goods in this class as approved by the High Commissioner	5%	5%
CLASS VI: LEATHER, LEATHER MANUFACTURES, GRINDERY AND RUBBER GOODS			
100.	Grindery, all kinds	25%	36%
101.	Leather and leather manufactures, n.e.i.	25%	36%
102.	Portmanteaux, suitcases and trunks, but not including basketware or wickerware.	25%	36%
103.	Rubber manufactures, n.e.i.	25%	36%
104.	Saddlery	25%	36%
105.	Tyres Rubber, pneumatic and solid, and inner tubes for motor vehicles.	33 $\frac{1}{3}$ %	45%
106.	Tyres and tubes (not exceeding 1 $\frac{3}{4}$ " in diameter) for bicycles.	25%	36%
107.	Goods in this class as approved by the High Commissioner.	5%	5%
CLASS VII: GLASS, CHINA, EARTHENWARE, STONE AND CEMENT:			
110.	Cement (structural building)	25%	36%
111.	China, earthenware and porcelainware, n.e.i.	25%	36%
112.	Glass, plate and sheet	25%	36%
113.	Glassware, n.e.i.	25%	36%
114.	Gravestones and memorials	5%	5%
115.	Lamps and Lampware, other than electric	25%	36%
116.	Stone including granite, marble and slate, n.e.i.	25%	36%
117.	Goods in this class as approved by the High Commissioner	5%	5%
CLASS VIII: FANCY, SPORTING, AND PHOTOGRAPHIC GOODS AND MUSICAL INSTRUMENTS:			
120.	Cigarette Papers	33 $\frac{1}{3}$ %	45%
121.	Cameras and projectors, still and moving, photographic accessories of all kinds, cinematograph and lantern slides, n.e.i.	33 $\frac{1}{3}$ %	45%
122.	Cards, playing	33 $\frac{1}{3}$ %	45%
123.	Clocks and watches	33 $\frac{1}{3}$ %	45%
124.	Fancy goods, n.e.i.	33 $\frac{1}{3}$ %	45%
125.	Gramophones, including radiogramophones, accessories and records.	33 $\frac{1}{3}$ %	45%
126.	Jewellery of all kinds (including imitation jewellery) precious and semi-precious stones and precious metals.	33 $\frac{1}{3}$ %	45%
127.	Musical Instruments and parts, including strings	33 $\frac{1}{3}$ %	45%
128.	Ornaments of personal or household nature.	33 $\frac{1}{3}$ %	45%
129.	Perfumery and toilet preparations	33 $\frac{1}{3}$ %	45%
130.	Sensitised surfaces and albumenised paper	33 $\frac{1}{3}$ %	45%

"SECOND SCHEDULE—*continued*"IMPORT DUTIES—*continued*

Tariff Item No.	Tariff Item	British	General
	CLASS VIII: FANCY, SPORTING, AND PHOTOGRAPHIC GOODS AND MUSICAL INSTRUMENTS— <i>continued</i>		
131.	Sporting, gaming and athletic requisites	33 $\frac{1}{3}$ %	45%
132.	Tobacco pipes; pouches and cases for tobacco; cigar and cigarette holders; cases for cigars and cigarettes; cigarette lighters.	33 $\frac{1}{3}$ %	45%
133.	Toys	33 $\frac{1}{3}$ %	45%
134.	Radio receiving sets, and parts (including dry batteries) peculiar thereto.	5%	5%
135.	Radio transmitting sets and parts peculiar thereto, as approved by the High Commissioner.	5%	5%
136.	Radio transmitting sets and parts peculiar thereto, other.	33 $\frac{1}{3}$ %	45%
137.	Recording and reproducing apparatus, voice.	33 $\frac{1}{3}$ %	45%
138.	Goods in this Class as approved by the High Commissioner.	5%	5%
139.	Cinematograph films and slides which the Collector of Customs is satisfied are for public exhibition	Free	Free
	CLASS IX: PAPER AND STATIONERY:		
140.	Paper bags, cardboard boxes and similar receptacles	25%	36%
141.	Stationery.	25%	36%
142.	Printed Books, papers and music, n.e.i.	Free	Free
143.	Printing Paper	25%	36%
144.	Wrapping paper	25%	36%
145.	Paper, n.e.i.	25%	36%
	CLASS X: METALS AND MACHINERY:		
146.	Machinery, appliances and fittings, Electrical:		
	(1) Developmental and educational as approved by the High Commissioner	5%	5%
	(2) Accumulators, n.e.i.	25%	36%
	(3) Batteries and Cells, n.e.i.	25%	36%
	(4) Cooking, Cooling, Heating and Cleaning Appliances (including electric fans)	25%	36%
	(5) Generators, Motors, Starters and Control Equipment.	25%	36%
	(6) Cable and Wire, insulated.	25%	36%
	(7) Lamps, Globes and Fittings	25%	36%
	(8) Machinery, appliances and fittings, n.e.i.	25%	36%
147.	Machinery, appliances and fittings, other than Electrical:		
	(1) Developmental and educational as approved by the High Commissioner	5%	5%
	(2) Engines, marine, and parts for installation in licensed trading vessels.	25%	36%
	(3) Engines marine and parts, other	33 $\frac{1}{3}$ %	45%
	(4) Office Appliances and parts, n.e.i.	25%	36%
	(5) Sewing machines and parts	25%	36%
	(6) Machinery, appliances and fittings, n.e.i.	25%	36%
148.	Metal Manufactures:		
	(1) Binoculars and Telescopes	33 $\frac{1}{3}$ %	45%
	(2) Bolts, Nuts, Screws, Washers, Rivets, and Springs, all kinds	25%	36%
	(3) Cartridges and cartridge cases	33 $\frac{1}{3}$ %	45%
	(4) Chains and metal cordage	25%	36%
	(5) Charcoal Irons	25%	36%

"SECOND SCHEDULE—continued

"IMPORT DUTIES—continued

Tariff Item No.	Tariff Item	British	General
	CLASS X: METALS AND MACHINERY:—continued		
148.	Metal Manufactures:—continued		
	(6) Confectionery appliances, all kinds	33½%	45%
	(7) Cooking, cooling heating and cleaning appliances other than electrical	25%	36%
	(8) Cutlery	25%	36%
	(9) Firearms and Accessories	33½%	45%
	(10) Furniture, metal	25%	36%
	(11) Hardware, Holloware and metal manufactures, n.e.i.	25%	36%
	(12) Nails, Tacks, Spikes and staples.	25%	36%
	(13) Pipes, tubes and fittings therefor	25%	36%
	(14) Tools	25%	36%
	(15) Metal Manufactures as approved by the High Commissioner.	5%	5%
149.	Metals:		
	(1) Bar, Plate, Rod, and Ingot	25%	36%
	(2) Sheets, plain or corrugated	25%	36%
	(3) Wire	25%	36%
	(4) Metals as approved by the High Commissioner	5%	5%
	CLASS XI: VEHICLES AND FITTINGS:		
150.	Bicycles, n.e.i.	25%	36%
151.	Fittings and parts peculiar to bicycles, n.e.i.	25%	36%
152.	Motor Cycles	33½%	45%
153.	Motor Cycle fittings and parts.	33½%	45%
154.	Motor trucks, buses and vans and chassis therefor	25%	36%
155.	Motor vehicles, n.e.i.	33½%	45%
156.	Motor vehicle fittings and parts	25%	36%
157.	Vehicles other	25%	36%
158.	Vehicles & Fittings as approved by the High Commissioner	5%	5%
	CLASS XII: GREASES, OIL, PAINTS, POLISHES, WAXES, ETC.		
160.	Motor Spirits per gallon	8d.	8d.
161.	Greases Lubricating	25%	36%
162.	Kerosene per gallon	3d.	3d.
163.	Oils (1) Fuel per gallon	3d.	3d.
	(2) Lubricating	25%	36%
	(3) Turpentine	25%	36%
	(4) Vegetable	25%	36%
	(5) N.e.i.	25%	36%
164.	Paints, colours, varnishes, polishes and waxes	25%	36%
165.	Goods in this Class as approved by the High Commissioner	5%	5%
	CLASS XIII: TIMBER, FURNITURE, WICKER AND WOODENWARE, WALLBOARD		
170.	Timber (1) Dressed per 100 super ft.	10/-	13/4
	(2) Rough per 100 super ft.	7/6	10/-
	(3) shooks for banana and other fruit cases	Free	Free
	(4) Plywood, veneers and wallboard	25%	36%
171.	Furniture and Cabinetware other than metal.	25%	36%
172.	Basket, cane, wicker and wood manufactures, n.e.i.	25%	36%
173.	Goods in this class as approved by the High Commissioner.	5%	5%

"SECOND SCHEDULE—*continued*"IMPORT DUTIES—*continued*

Tariff Item No.	Tariff Item	British	General
	CLASS XIV: MISCELLANEOUS:		
180.	Boats, launches, yachts, and other vessels, and fittings therefor imported in any vessel being for sporting and athletic purposes	33 $\frac{1}{3}$ %	45%
181.	Boats, launches, yachts and other vessels and fittings therefor imported in any vessel, n.e.i.	25%	36%
182.	Brooms, brushes and brushware	25%	36%
183.	Coal and Coke	25%	36%
184.	Coin being legal currency in Western Samoa	Free	Free
185.	Containers in which goods subject to duty at specific rates or goods exempt from duty are ordinarily and actually packed for transport, provided that the Collector of Customs is satisfied that such containers are of no substantial value for any other purpose than as containers of the goods actually packed therein.	Free	Free
186.	Cordage, Rope and Twine, other than metal	25%	36%
187.	Explosives, n.e.i.	25%	36%
188.	Fireworks	33 $\frac{1}{3}$ %	45%
189.	Materials for educational, cultural, scientific, and religious purposes as approved by the High Commissioner.	Free	Free
190.	Official supplies for consular offices as approved by the High Commissioner	Free	Free
191.	Passengers' baggage and effects as under:		
	(a) Passengers' baggage and effects including only wearing apparel and other personal effects that have been worn or are in use by persons arriving in the Territory; Provided that this item may, at the discretion of the Collector of Customs, be construed as covering the following:		
	(i) Wearing apparel and personal effects which have been worn or used and enter the Territory within six months before or after the arrival of the owner;		
	(ii) New clothing imported within six months before or after the first arrival of person in the Territory and which was ordered by such person for his own personal use from a tailor or clothing establishment in some other country prior to the arrival of the person in Western Samoa.		
	(b) Used implements, instruments and tools of trade, occupation, or employment of person arriving in the Territory which are not intended for sale or for the use of any other person or persons.		
	(c) Household effects which have been in use for six months prior to embarkation by the person or families bringing them to the Territory and which are not intended for sale or for the use of any other person or persons if imported within twelve months of the arrival in the Territory of the person or families by whom they have been used.	Free	Free

"SECOND SCHEDULE—*continued*"IMPORT DUTIES—*continued*

Tariff Item No.	Tariff Item	British	General
	CLASS XIV: MISCELLANEOUS:— <i>continued</i>		
192.	Printing blocks of all kinds supplied by advertisers for use in advertisements in any newspaper published in Western Samoa.	Free	Free
193.	Printed advertising matter, trade catalogues and price lists, cut samples mounted in books or on folders or cards, and colour cards.	Free	Free
194.	Trophies and medals won abroad; trophies and medals imported for presentation or for prizes provided that on importation or delivery from the Customs it is proved to the satisfaction of the Collector of Customs that such trophies and medals are imported for the purpose aforesaid.	Free	Free
195.	All articles, n.e.i.	25%	36%

"(a) 'British' means and includes—

- (i) Goods wholly the produce of any country being a member of the British Commonwealth of Nations.
- (ii) Goods wholly manufactured within the British Commonwealth of Nations from materials produced in such Commonwealth.
- (iii) Goods manufactured within the British Commonwealth of Nations in which all the manufacturing processes are performed in such Commonwealth from unmanufactured raw materials and/or from one or more of the partly manufactured raw materials not produced in such Commonwealth enumerated hereafter in Clause (j) hereof;
- (iv) Goods partially produced or partially manufactured in the British Commonwealth of Nations:

Provided that the final process of manufacturing has been performed in any part of such Commonwealth and also that the expenditure in material produced in such part and/or labour performed within such part (calculated subject to the qualification in Clause (b) hereof) in each and every article is not less than one-half of the factory or works cost of such article in its finished state.

"(b) In the calculation of the proportion of produce of labour of the British Commonwealth of Nations for the purpose of paragraph (iv) of Clause (a) hereof none of the following items shall be included or considered:

- (i) Manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its finished condition;
- (ii) Royalties;
- (iii) The cost of outside packages or any cost of packing the goods thereinto; or
- (iv) Any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

"(c) Goods which, after shipment from any part of the British Commonwealth of Nations have entered the Commerce of or been subjected to any process of manufacture in any foreign country shall not be deemed to be British goods.

"(d) 'British Commonwealth of Nations' includes British colonies, protectorates, and trusteeship territories.

"(e) 'General' means all goods other than British goods.

“SECOND SCHEDULE—*continued*”

- “(f) All goods shall be deemed to be General and liable to duty accordingly unless there is produced to the Collector of Customs an invoice of the goods, having thereon a certificate signed by the sender or consignor, and in a form approved by the High Commissioner to the effect that the goods are British within the meaning of this Ordinance. No such invoice shall relate to any goods other than those to which the certificate refers.
- “(g) In the case of goods sent through the post, or with the consent of the High Commissioner in any other case, the Collector may dispense with the said certificate if he is satisfied by any other evidence that the goods are British.
- “(h) In every case where full duty under this Ordinance is payable on any goods owing to the non-production of such certificate and at the time of the importation the Importer alleges and the Collector of Customs has reason to believe that such goods are British and that such non-production is due to accident, the following provisions shall apply:
- (i) Any amount of duty so payable in excess of the duty payable upon like goods being British may be held by the Collector of Customs on deposit pending the production of an invoice with the said certificate thereon;
 - (ii) Such deposit shall be returned to the importer if the invoice with the said certificate thereon is produced within six months from the date of payment of the deposit, but otherwise the same shall be applied as duty payable under this Ordinance unless other action is especially directed by the High Commissioner.
- “(i) In all proceedings under the Customs Act 1913, goods liable to ad valorem duty shall be presumed to be general unless the contrary is proved.
- “(j) The following is the list of partly manufactured raw materials referred to in paragraph (iii) of Clause (a) hereof:
- Abrasive material, including corundum, alundum, carborundum, emery, and similar materials;
 - Argols;
 - Asbestos, fibre;
 - Asphalt, bitumen, tar, and pitch;
 - Bromine and iodine;
 - Camphor, laurel, crude;
 - Carbon-black or gas-black;
 - Coir yarn;
 - Dyes and vegetable substances used in making dyes;
 - Fibres, natural, animal, or vegetable, even though sorted, dressed, scoured, or similarly treated, including raw silk, organzine, and tram silk;
 - Graphite, artificial;
 - Gums and resins, refined;
 - Hides and skins, with or without wool or hair, salted or pickled;
 - Isinglass;
 - Lemon or orange rinds in brine;
 - Liquorice extract in bulk;
 - Magnesite, calcined;
 - Meats and fish, fresh, chilled, or frozen;
 - Metals, in the form of pigs or ingots or in cruder forms (e.g. mattes, concentrates, regulus);
 - Mercury; copper or zinc in bars, blocks, cakes, and slabs; iron or steel blooms, billets, or slabs; iron bars (Swedish) made from iron puddled with charcoal; ferro-silicon; metal scrap, suitable for resmelting.
 - Oils, essential, natural; oil of turpentine;
 - Oils—viz. whale-oils and fish-oils, crude; Chinese woodoil, palm-oil, olive-oil, crude or refined;
 - Potassium chloride, and sulphate of;
 - Rags, or waste, cotton or linen, for respinning or for paper and pulp-making;

"SECOND SCHEDULE—*continued*

Rags, woollen, for respinning or for making flock;
 Rubber—viz., crepe rubber; guttapercha and balata crude;
 Sodium nitrate;
 Sponges, unbleached;
 Strawboard (of Dutch type);
 Sugar, unrefined, and molasses;
 Sulphur, in blocks;
 Tanning extracts, vegetable;
 Tanning materials, vegetable—viz. barks, sumach, gambier, and similar materials ground or powdered.
 Timber, hewn or rough-sawn; also brier-root or similar blocks, rough-shaped for making tobacco-pipes;
 Waxes, animal mineral, or vegetable, refined or unrefined;
 Wood-pulp, chemical or mechanical.

"(k) The following are regarded as instances of unmanufactured raw materials for the purposes of these regulations;

Natural products (e.g. minerals; animals; plants, shrubs; trees; vegetables; or part thereof such as leaves, barks, fruits, pods, nuts, nut-kernels, or roots) which have not been subjected to any industrial process or processes except (a) those primary processes whereby natural products are ordinarily obtained from the farm, mine, forest, fisheries, and (b) the processes of cleaning, separating, sorting, and drying, and of the killing of animals.

For example:

Bones, hoofs, and horns; tusks (ivory).
 Cork, unmanufactured.
 Grain or seeds, cleaned or graded, but otherwise unmanufactured.
 Logs, unwrought.
 Ores, metallic.
 Petroleum, crude.
 Salt, rock.
 Skins, raw or sun-dried.
 Wool, greasy."

3. Amending export duty on copra and cocoa, etc.—The Third Schedule to the Order, as substituted by the Samoa Customs Order 1939, Amendment No. 4, and as amended by the Samoa Customs Order Amendment Ordinance 1950,* is hereby revoked, and the following Schedule is substituted:

*S.R. 1951/183.

"THIRD SCHEDULE

"EXPORT DUTIES

Tariff No.	Goods	Rates of Duty
1.	Copra	10% ad valorem.*
2.	Cocoa	10% ad valorem* increased by .01% for each £1 per ton in excess of £200 per ton.
3.	Extracts from or preparations of cocoa	10% ad valorem.
4.	Coffee	10% ad valorem.
5.	Rubber	5% ad valorem.
6.	Bêche-de-mer	½d. a pound.

*Every export duty set out above and expressed to be a rate 'ad valorem' shall be computed on the value of the goods free on board at the port of Apia."

"THIRD SCHEDULE—continued

"EXPORT DUTIES—continued

Tariff No.	Goods	Rates of Duty
7.	Fresh bananas	<p>(a) In cases of any dimensions prescribed by the Fruit Export Ordinance 1931: 6d. a case.</p> <p>(b) In cases of any other dimensions at any time permitted for use: on each case a duty that will to the nearest $\frac{1}{4}$d. amount to the same charge on the cubic capacity of the case as the duty imposed by paragraph (a) of this item.</p> <p>(c) In bunches: 3d. a bunch.</p>
8.	Dried bananas	$\frac{1}{2}$ d. a pound.
9.	Papain	5 per cent ad valorem.
10.	Such edible fruits (other than bananas) and vegetables, whether fresh or preserved, as the High Commissioner may by Proclamation published in the <i>Western Samoa Gazette</i> declare to be subject to the duty herein set out. ..	$\frac{1}{2}$ d. a pound.
11.	Desiccated coconut	5 per cent ad valorem.
12.	Husked Coconuts	A rate of duty equal to the export duty on copra and calculated on the quantity of copra which could, in the opinion of the Collector of Customs, have been prepared from the quantity of coconuts exported.
13.	Any product (other than copra and desiccated coconut) prepared from coconuts.	A rate of duty equal to the export duty on copra and calculated on the quantity of copra which could, in the opinion of the Collector of Customs, have been prepared from the quantity of coconuts represented by such products: Provided that where more than one product is prepared from the same nuts duty shall be payable on the principal product only.
14.	Timber & logs	5% ad valorem.

4. Revoking surcharge on imported goods.—The Samoa Customs Order 1939, Amendment No. 1, is hereby revoked.

5. Revoking Port and Customs Service Tax Regulations.—The Port and Customs Service Tax Regulations 1928* are hereby revoked.

Passed by the Legislative Assembly of Western Samoa this 20th day of April, nineteen hundred and fifty-five.

M. R. MEREDITH,
Acting Clerk of the Legislative Assembly.

I assent.

[L.S.]

T. R. SMITH,
Acting High Commissioner.

4 May, 1955.

**Gazette*, 27 June 1928, p. 2073.

Enacted pursuant to the Samoa Amendment Act 1947.
Issued under the authority of the Regulations Act 1936.
Date of notification in *Gazette*: 9 February 1956.
These regulations are administered in the Department of Island Territories.