



**SAMOA**

### **Arrangement of Provisions**

1. Short title and commencement
2. Schedule amended
3. Consequential amendments

Schedule

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**2023, No. 5**

**AN ACT to amend the Excise Tax Rate Act 1984 (“Act”).**

*[4<sup>th</sup> July 2023]*

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

**1. Short title and commencement:**

- (1) This Act may be cited as the Excise Tax Rate Amendment Act 2023.
- (2) This Act commences on the date of assent by the Head of State, except for Columns 5 and 6 of the Schedule to commence on the dates as specified in the Schedule.

**2. Schedule amended:**

The Schedule of the Act is amended by the Schedule of this Act.

**3. Consequential amendments:**

The Schedules of the Customs Tariff Act 1975 is amended where relevant by the amendments brought into effect by this Act.

**SCHEDULE**  
**(Section 2)**

Tariff Item (Column 1)	Description (Column 2)	Current Rate of Excise (Column 3)	Amendments to commence on the date of assent by the Head of State (Column 4)	Amendments to commence on 1 July 2024 (Column 5)	Amendments to commence on 1 July 2025 (Column 6)
<b>A. Amendments of Excise Tax Rates for Tobacco Products as follows:</b>					
2402.1000	Cigars, Cherrots and cigarillos containing tobacco sticks	\$256.52 per 1000 sticks	for "\$256.52" substitute "\$269.35"	for "\$269.35" substitute "\$282.82"	for "\$282.82" substitute "\$296.96"

2402.2000	Cigarettes containing tobacco	\$256.52 per 1000 sticks	for "\$256.52" substitute "\$269.35"	for "\$269.35" substitute "\$282.82"	for "\$282.82" substitute "\$296.96"
2403.1010	Twist or Stick Tobacco	\$273.12 per kg	for "\$273.12" substitute "\$286.78"	for "\$286.78" substitute "\$301.12"	for "\$301.12" substitute "\$316.18"
2403.1090	Other Tobacco	\$273.12 per kg	for "\$273.12" substitute "\$286.78"	for "\$286.78" substitute "\$301.12"	for "\$301.12" substitute "\$316.18"
<b>B. Insertion of new tariff items and new excise tax rates as follows:</b>					
2403.1910	Chewing tobacco	\$260.12 per kg	for "\$260.12" substitute "\$286.78"	for "\$286.78" substitute "\$301.12"	for "\$301.12" substitute "\$316.18"
2403.1920	Twist tobacco	\$260.12 per kg	for "\$260.12" substitute "\$286.78"	for "\$286.78" substitute "\$301.12"	for "\$301.12" substitute "\$316.18"
2403.1930	Coarse shredded tobacco for roll your own cigarettes	\$260.12 per kg	for "\$260.12" substitute "\$286.78"	for "\$286.78" substitute "\$301.12"	for "\$301.12" substitute "\$316.18"
2403.1940	Stick tobacco	\$260.12 per kg	for "\$260.12" substitute "\$286.78"	for "\$286.78" substitute "\$301.12"	for "\$301.12" substitute "\$316.18"
2403.1990	Other	\$260.12 per kg	for "\$260.12" substitute "\$286.78"	for "\$286.78" substitute "\$301.12"	for "\$301.12" substitute "\$316.18"

The Excise Tax Rate Amendment Act 2023 is administered  
by the Ministry of Customs and Revenue.

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