

EXCISE TAX RATE AMENDMENT BILL 2023

SAMOA

Explanatory Memorandum

1.0 Object and reasons:

- 1.1. The Bill seeks to amend the Excise Tax Rate Act 1984 (“the Act”) to reflect the increase by 5% of the excise tax rates for tobacco products for the next three years commencing on the date of assent by the Head of State.

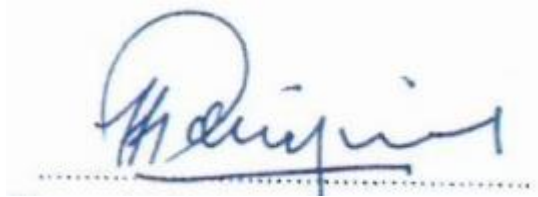
2.0 Clauses:

- Clause 1: - provides for the short title and commencement date of the Bill.
- Clause 2: - provides that the Schedule of the Act is to be amended according to the Schedule of this Bill as follows:
- (a) by amending the excise tax rates of tobacco products that are currently under the Schedule to the Act for the next three years, effective on the date of assent by the Head of State, on 1 July 2024, and on 1 July 2025; and

(b) by inserting new tariff items with their new excise tax rates under the Schedule of the Act for the next three years, effective on date of assent by the Head of State, on 1 July 2024 and on 1 July 2025.

Clause 3: - provides for consequential amendments to the relevant Schedules of the Customs Tariff Act 1975 where relevant by the amendments brought into effect by this Bill.

Schedule: - provides for the increased rates of excise tax for tobacco products.

A handwritten signature in blue ink, appearing to read 'Hon TUALA Tevaga Iosefo Ponifasio', is written over a horizontal dotted line.

(Hon TUALA Tevaga Iosefo Ponifasio)

DEPUTY PRIME MINISTER AND
MINISTER OF CUSTOMS AND REVENUE

EXCISE TAX RATE AMENDMENT BILL 2023

SAMOA

Arrangement of Provisions

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

Schedule

2023, No.

A BILL INTITULED

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

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)
A. Amendments of Excise Tax Rates for Tobacco Products as follows:					
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. Insertion of new tariff items and new excise tax rates as follows:					
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"