

EXCISE TAX RATES AMENDMENT BILL (No. 2) 2018

SAMOA

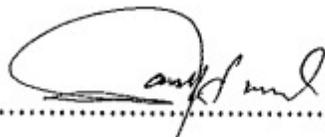
Explanatory Memorandum

1.0 Object and reasons:

- 1.1 The Bill seeks to make amendments to the Schedule of the Excise Tax Rates Act 1984 by replacing rates for tariffs for certain items with new tariff rates.
- 1.2 The object of the Bill:
- (a) is to increase the excise tax rates for local produced spirits to 100% from the current excise tax rate charged following the government's revenue review completed in 2016; and
 - (b) to limit the content for all alcohol to 40%.

Clauses:

- Clause 1: - provides for the short title and commencement.
- Clause 2: - provides for the amendments in the Schedule.
- Schedule: - provides for increased excise tax rates for local produces spirits to 100% and to limit the content for all alcohol to 40%.



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(Hon TIALAVEA Fea Leniu Tionisio Hunt)

MINISTER FOR REVENUE

EXCISE TAX RATES AMENDMENT BILL (No. 2) 2018

SAMOA

Arrangement of Provisions

1. Short title and commencement
2. Amendments to the First Schedule

Schedule

2018, No.

O SE TULAFONO TAU FAAOFI UA TAUA

AN ACT to amend the Excise Tax Rates Act 1984 (“Principal 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 Rates Amendment Act 2018 and shall be read together with and form part of the Principal Act.
- (2) This Act commences on the date of assent by the Head of State.

2. Amendments to the Schedule:

The Schedule of the Principal Act is amended in the Schedule of this Act by:

- (a) repealing the descriptions in Column 2 of each of the tariff items in Column 1, and inserting the new descriptions under Column 4; and
- (b) repealing the Rate of Excise under Column 3 for the same tariff items in Column 1, and inserting the amended Rate of Excise under Column 5.

SCHEDULE

Tariff Items (Column 1)	Repealed Description (Column 2)	Repealed Rate of Excise (Column 3)	Amendment to Description (Column 4)	Substituted Rate of Excise (Column 5)
Spirits obtained by Distilling Grape or Grape marc				
2208.2010	Of an alcohol strength by volume 30% or less	\$12.48 per litre	Of an alcohol strength by volume of 40% or less	\$38.60 per litre
Whiskies				
2208.3010	Of an alcohol strength by volume 30% or less	\$12.48 per litre	Of an alcohol strength by volume of 40% or less	\$38.60 per litre

Rum and Tafia				
2208.4010	Of an alcohol strength by volume 30% or less	\$12.48 per litre	Of an alcohol strength by volume of 40% or less	\$38.60 per litre
Gin and Geneva				
2208.5010	Of an alcohol strength by volume 30% or less	\$12.48 per litre	Of an alcohol strength by volume of 40% or less	\$38.60 per litre
Vodka				
2208.6010	Of an alcohol strength by volume 30% or less	\$12.48 per litre	Of an alcohol strength by volume of 40% or less	\$38.60 per litre
Liquers				
2208.7010	Of an alcohol strength by volume 30% or less	\$12.48 per litre	Of an alcohol strength by volume of 40% or less	\$38.60 per litre
Cordials				
2208.7021	Of an alcohol strength by volume 30% or less	\$12.48 per litre	Of an alcohol strength by volume of 40% or less	\$38.60 per litre
Other				
2208.9099	Of an alcohol strength by volume 30% or less	\$12.48 per litre	Of an alcohol strength by volume of 40% or less	\$38.60 per litre

(c) repealing the following tariff items from the Schedule:

Tariff Item	Description	Rate of Excise
2208.2020	of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
2208.2090	of an alcohol strength by volume exceeding 57.12 or higher	\$39.93 per litre
2208.3020	of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
2208.3090	of an alcohol strength by volume exceeding 57.12 or higher	\$39.93 per litre
2208.4020	of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
2208.4090	of an alcohol strength by volume exceeding 57.12 or higher	\$39.93 per litre
2208.5020	of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
2208.5090	of an alcohol strength by volume exceeding 57.12 or higher	\$39.93 per litre
2208.6020	of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
2208.6090	of an alcohol strength by volume exceeding 57.12 or higher	\$39.93 per litre
2208.7012	of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre

2208.7019	of an alcohol strength by volume exceeding 57.12 or higher	\$39.93 per litre
2208.7022	of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
2208.7029	of an alcohol strength by volume exceeding 57.12 or higher	\$39.93 per litre
2208.9021	of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
2208.9099	of an alcohol strength by volume exceeding 57.12 or higher	\$39.93 per litre
