

EXCISE TAX RATES AMENDMENT BILL (No. 3) 2018

SAMOA

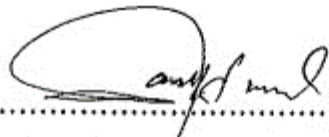
Explanatory Memorandum

1.0 Object and reasons:

- 1.1 The Bill seeks to amend the Excise Tax Rates Act 1984 (principal Act) and to increase the excise tax rates for tobacco products to 5% and also provide for the same increase which will be effective in July 2019.

Clauses:

- Clause 1: - provides for the short title and commencement.
- Clause 2: - clarifying that the Schedule of the principal Act is to be amended according to the Schedule under the Bill.
- Clause 3: - provides for consequential amendments to the Schedules of the Customs Tariff Act 1975.



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(Hon TIALAVEA Fea Leniu Tionisio Hunt)

MINISTER FOR REVENUE

EXCISE TAX RATES AMENDMENT BILL (No. 3) 2018

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Arrangement of Provisions

1. Short title and commencement
2. Amendments to the Schedule
3. Consequential amendments

Schedule

2018, No.

A BILL INTITULED

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 (No. 3) 2018.
- (2) This Act commences as follows:
 - (a) for column 3 of the Schedule, on 1 July 2018;
 - (b) for column 4 of the Schedule, on 1 July 2019.

2. Amendments to the Schedule:

The Schedule of the principal 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)**

New Excise Tax Rates for Tobacco Products - 5% increase			
Column 1	Column2	Column 3	Column 4
Tariff Items	Description	Amendments on 1 July 2018	Amendments on 1 July 2019
2402.1000	Cigars, Cherrots and cigarillos containing tobacco sticks	for "\$232.68" substitute "\$244.31"	for "\$244.31" substitute "\$256.52"

2402.2000	Cigarettes containing tobacco	for "\$232.68" substitute "\$244.31"	for "\$244.31" substitute "\$256.52"
2402.9000	Other cigarettes	for "\$232.68" substitute "\$244.31"	for "\$244.31" substitute "\$256.52"
2403.1910	Twist or Stick Tobacco	for "\$247.74" substitute "\$260.12"	for "\$260.12" substitute "\$273.12"
2403.1990	Other Tobacco	for "\$247.74" substitute "\$260.12"	for "\$260.12" substitute "\$273.12"
