

EXCISE TAX RATES AMENDMENT BILL 2018

SAMOA

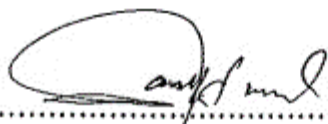
Explanatory Memorandum

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 is to increase the excise tax rates for sugary products by 3% from the current excise tax rate charged following the government's revenue review completed in 2016.

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 certain non-alcoholic and alcoholic beverages by 3%.



(Hon TIALAVEA Fea Leniu Tionisio Hunt)

MINISTER FOR REVENUE

EXCISE TAX RATES AMENDMENT BILL 2018

SAMOA

Arrangement of Provisions

1. Short title and commencement
2. Schedule amended

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 2018.
- (2) This Act commences on the date of assent by the Head of State.

2. Schedule amended:

The Schedule of the Principal Act is amended in the Schedule of this Act in the Tariff Items in Column 1 (as described in Column 2) by repealing the Rate of Excise in Column 3 and substituting the Rate of Excise in Column 4.

SCHEDULE
(Section 2)

New Excise Tax Rates for Alcohol, Fuel and Sugary drinks Products - 3 % increase			
Tariff Items (Column 1)	Description (Column 2)	Repealed Rate of Excise (Column 3)	Substituted Rate of Excise (Column 4)
4.2202.1010	Waters including mineral waters and aerated waters containing added sugar	51	52.5
5.2202.1020	Waters including mineral waters and aerated waters containing added sweetening matter	51	52.5
6.2202.1090	Others waters, flavoured	51	52.5

7.2202.9000	Other waters	51	52.5
8.2203.0010	Beer not exceeding 3% by volume of alcohol	\$2.99	\$3.08
9.2203.1090	Other beer	\$2.99	\$3.08
10. 2204.1010	Sparkling wine of an alcohol strength by volume of 15% or less	\$5.28 Per litre	\$5.44
11. 2204.1090	Other sparkling wine	\$7.26 per litre	\$7.48
12. 2204.2110	Of an alcohol strength by volume of 15% or less	\$5.28 Per litre	\$5.44
2204.29	OTHER		
14.2204.2910	..Of an Alcohol strength by _volume of 15% or less	\$5.28 per litre	\$5.44
15.2204.2990	Other	\$8.80 per litre	\$9.06
16.2204.3000	Other Grape must	\$5.28 per litre	\$5.44
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances		
17.2205.1010	Sacramental wines	Free	

18. 2205.1020	Of an alcohol strength by volume of 15% or less	\$5.28 per litre	\$5.44
19. 2205.1090	Other	\$8.80 per litre	\$9.06
2205.90	Other		
20. 2205.9010	Sacramental wines	Free	
21. 2205.9020	Of an alcohol strength by volume of 15% or less	\$5.28	\$5.44
22. 2205.9090	Other	\$8.80 per litre	\$9.06
22.06	Other fermented beverages (for example, cider, berry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included		
23. 2206.0010	Of an alcohol strength by volume of 15% or less	\$44L,a	\$45.32
24.2206.0090	Other	\$44L,a	\$45.32

54.2710.1210	Motor spirit	53	55
54a.2710.1220	Aviation gasoline	0	0
55.2710.1230	Jet Fuel/ Aviation Kerosene	0	0
56.2710.1250	Distillate fuels	52	54
