

# EXCISE TAX RATES AMENDMENT BILL 2019

## SAMOA

### Explanatory Memorandum

#### **Objects and reasons:**


The Bill seeks to make amendments to the Schedule of the Excise Tax Rate Act 1984 (“principal Act”) by replacing rates for tariffs for certain items with new tariff rates.

The object of the Bill is:

- (a) to provide for excise tax rates for alcohol content of more than 40%; and
- (b) to reduce the excise tax rates for alcohol content of less than 40% with a 10% excise tax increase in July 2019 to July 2021.

#### **Clauses:**

- Clause 1:** - provides for the short title and commencement date of the Bill.
- Clause 2:** - provides for the amendments in the Schedule of the principal Act.
- Schedule:** - provides for excise tax rates for alcohol content of more than 40% and to decrease the excise tax rates for alcohol content of less than 40% with a 10% excise tax increase in July 2019 to July 2021.



(Hon TIALAVEA Fea Leniu Tionisio Hunt)

**MINISTER FOR REVENUE**

**EXCISE TAX RATES AMENDMENT BILL 2019**

**SAMOA**

**Arrangement of Provisions**

1. Short title and commencement
2. Schedule amended

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**2019, 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:**

This Act may be cited as the Excise Tax Rates Amendment Act 2019 and commences on the 1<sup>st</sup> July 2019.

**2. Schedule amended:**

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

- (a) inserting the following tariff items into the Schedule:

**SCHEDULE**

(Section 2)

<b>Tariff Item</b>	<b>Description</b>	<b>Rate of Excise</b>
2208.3020	of an alcohol strength by volume of 40% or higher but not exceeding 57.12%	\$38.60 per litre
2208.3090	of an alcohol strength by volume of 57.12% or higher	\$38.60 per litre
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2208.4090	of an alcohol strength by volume of 57.12% or higher	\$38.60 per litre
2208.5020	of an alcohol strength by volume of 40% or higher but not exceeding 57.12%	\$38.60 per litre
2208.5090	of an alcohol strength by volume of 57.12% or higher	\$38.60 per litre

2208.6020	of an alcohol strength by volume of 40% or higher but not exceeding 57.12%	\$38.60 per litre
2208.6090	of an alcohol strength by volume of 57.12% or higher	\$38.60 per litre
2208.7012	of an alcohol strength by volume of 40% or higher but not exceeding 57.12%	\$38.60 per litre
2208.7019	of an alcohol strength by volume of 57.12% or higher	\$38.60 per litre

- (b) repealing the rate of excise under column 4 for the same tariff items in column 1, and inserting the amended rate of excise under column 5; and
- (c) substituting the excise rates under column 5 periodically by the excise rates as follows -
- (i) in Column 6, commences on 1 July 2019;
  - (ii) in Column 7, commences on 1 July 2020;
  - (iii) in Column 8, commences on 1 July 2021.

Tariff Items (Column 1)	Repealed Description (Column 2)	Amendment to Description (Column 3)	Current Rate of Excise (Column 4)	Substituted Rate of Excise (Column 5)	Amendments on 1 July 2019 (Column 6)	Amendments on 1 July 2020 (Column 7)	Amendments on 1 July 2021 (Column 8)
<b>Whiskies</b>							
2208.3010	Of an alcohol Strength by volume of 40% or less	Of an alcohol strength by volume of 25% or less	\$38.60 per litre	\$13.20 per litre	\$13.20 per litre	\$14.52 per litre	\$15.97 per litre

2208.30 20	of an alcohol strength by volume of 40% or higher but not exceeding 57.12%	Of an alcohol Strength by volume exceeding 25% to 40%	\$38.60 per litre	\$21.23 per litre	\$21.23 per litre	\$23.35 per litre	\$25.68 per litre
2208.30 90	Of an alcohol Strength by volume of 57.12% or higher	Of an alcohol Strength by volume exceeding 40%	\$38.60 per litre	\$35.00 per litre	\$35.00 per litre	\$35.00 per litre	\$35.00 per litre
<b>Rum and Tafia</b>							
2208.40 10	Of an alcohol Strength by volume of 40% or less	Of an alcohol strength by volume of 25% or less	\$38.60 per litre	\$13.20 per litre	\$13.20 per litre	\$14.52 per litre	\$15.97 per litre
2208.40 20	of an alcohol strength by volume of 40% or higher but not	Of an alcohol Strength by volume exceeding 25% to 40%	\$38.60 per litre	\$21.23 per litre	\$21.23 per litre	\$23.35 per litre	\$25.68 per litre

	exceed- ing 57.12%						
2208.40 90	Of an alcohol Strength by volume of 57.12% or higher	Of an alcohol Strength by volume exceed- ing 40%	\$38.60 per litre	\$35.00 per litre	\$35.00 per litre	\$35.00 per litre	\$35.00 per litre
<b>Gin and Geneva</b>							
2208.50 10	Of an alcohol Strength by volume of 40% or less	Of an alcohol strength by volume of 25% or less	\$38.60 per litre	\$13.20 per litre	\$13.20 per litre	\$14.52 per litre	\$15.97 per litre
2208.50 20	of an alcohol strength by volume of 40% or higher but not exceed- ing 57.12%	Of an alcohol Strength by volume exceed- ing 25% to 40%	\$38.60 per litre	\$21.23 per litre	\$21.23 per litre	\$23.35 per litre	\$25.68 per litre

2208.50 90	Of an alcohol Strength by volume of 57.12% or higher	Of an alcohol Strength by volume exceeding 40%	\$38.60 per litre	\$35.00 per litre	\$35.00 per litre	\$35.00 per litre	\$35.00 per litre
<b>Vodka</b>							
2208.60 10	Of an alcohol Strength by volume of 40% or less	Of an alcohol strength by volume of 25% or less	\$38.60 per litre	\$13.20 per litre	\$13.20 per litre	\$14.52 per litre	\$15.97 per litre
2208.60 20	of an alcohol strength by volume of 40% or higher but not exceeding 57.12%	Of an alcohol Strength by volume exceeding 25% to 40%	\$38.60 per litre	\$21.23 per litre	\$21.23 per litre	\$23.35 per litre	\$25.68 per litre
2208.60 90	Of an alcohol Strength by volume of 57.12% or higher	Of an alcohol Strength by volume exceeding 40%	\$38.60 per litre	\$35.00 per litre	\$35.00 per litre	\$35.00 per litre	\$35.00 per litre

Liquers							
2208.70 10	Of an alcohol Strength by volume of 40% or less	Of an alcohol strength by volume of 25% or less	\$38.60 per litre	\$13.20 per litre	\$13.20 per litre	\$14.52 per litre	\$15.97 per litre
2208.70 12	of an alcohol strength by volume of 40% or higher but not exceeding 57.12%	Of an alcohol Strength by volume exceeding 25% to 40%	\$38.60 per litre	\$21.23 per litre	\$21.23 per litre	\$23.35 per litre	\$25.68 per litre
2208.70 19	Of an alcohol Strength by volume of 57.12% or higher	Of an alcohol Strength by volume exceeding 40%	\$38.60 per litre	\$35.00 per litre	\$35.00 per litre	\$35.00 per litre	\$35.00 per litre



<b>Beer</b>							
2203.00 20	Of alcohol strength by volume exceeding 3%	Of alcohol strength by volume of 3% to 7%	\$3.08 per litre	\$3.40 per litre	\$3.40 per litre	\$3.50 per litre	\$3.60 per litre
2203.00 30	Of alcohol strength by volume exceeding 7%	Of alcohol strength by volume exceeding 7%	\$3.08 per litre	\$5.00 per litre	\$5.00 per litre	\$5.15 per litre	\$5.30 per litre
2203.00 90	Other beer not elsewhere specified	N/A	\$3.08 per litre	\$5.00 per litre	\$5.00 per litre	\$5.15 per litre	\$5.30 per litre

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