

SAMOA**Arrangement of Provisions**

1. Short title and commencement
2. Schedule amended

2019, No. 28

AN ACT to amend the Excise Tax Rates Act 1984 (“Principal Act”). *[03rd July 2019]*

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 1st 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)

Tariff Item	Description	Rate of Excise
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
2208.4020	of an alcohol strength by volume of 40% or higher but not exceeding 57.12%	\$38.60 per litre
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Tariff Items (Column 1)	Repealed Description (Column 2)	Amendment to Description (Column 3)	Current Rate of Excise (Column 4)	Substituted Rate of Excise (Column 5)	Amendments on 1 July 2019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)
Whiskies							
2208.3010	Of an alcohol Strength	Of an alcohol strength	\$38.60 per litre	\$13.20 per litre	\$13.20 per litre	\$14.52 per litre	\$15.97 per litre

	by volume of 40% or less	by volume of 25% or less					
2208.30 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
2208.30 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
Rum and Tafia							
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	Of an alcohol Strength	\$38.60 per litre	\$21.23 per litre	\$21.23 per litre	\$23.35 per litre	\$25.68 per litre

	by volume of 40% or higher but not exceeding 57.12%	by volume exceeding 25% to 40%					
2208.40 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
Gin and Geneva							
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 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

2208.50 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
Vodka							
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
Beer							
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 exceed- ing 7%	Of alcohol strength by volume exceed- ing 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

The Excise Tax Rates Amendment Act 2019
is administered by the Ministry for Revenue.

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