

EXCISE TAX RATES AMENDMENT BILL 2015

SAMOA

Explanatory Memorandum

Introduction

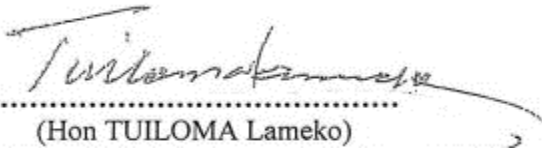
The Bill seeks to amend the Excise Tax Rates Act 1984 (“Principal Act”).

The objective of the Bill is to amend the Schedule of the Principal Act to give effect to the 2015/2016 Budget to increase excise tax rates in the following areas:

- a) tobacco;
- b) alcohol;
- c) bottled water; and
- d) fuel.

Clauses:

- Clause 1:** - provides the short title and commencement provisions.
- Clause 2:** - amends the Schedule of the Principal Act to increase certain items of excise tax rates.


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(Hon TUILOMA Lameko)
MINISTER FOR REVENUE

EXCISE TAX RATES AMENDMENT BILL 2015

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Arrangement of Provisions

1. Short title and commencement
2. Schedule amended

2015, 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 2015.

(2) This Act commences on a date to be nominated by the Minister.

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)**

Tariff Items (Column 1)	Description (Column 2)	Repealed Rate of Excise (Column 3)	Substituted Rate of Excise (Column 4)
2202.1010	Water, including Mineral Water and Aerated Waters, containing added sugar	44 sene per litre	47sene per litre
2202.1020	Water, including Mineral Water and Aerated Waters, containing added Sweetening matter	44 sene per litre	47sene per litre
2202.1090	Other waters, flavoured	44 sene per litre	47sene per litre
2202.9000	Other waters	44 sene per litre	47sene per litre
2203.0010	Beer not exceeding 3% by volume of alcohol	\$2.64 per litre	\$2.81 per litre

2203.1090	Other beer	\$2.64 per litre	\$2.81 per litre
2206.0010	Of an alcoholic strength by volume of 15% or less	\$44.00 per litre	\$46.86 per litre
2206.0090	Other	\$44.00 per litre	\$46.86 per litre
2208.2010	Of an alcoholic strength by volume of 30% or less	\$11.00 per litre	\$11.72 per litre
2208.2020	Of an alcoholic strength by volume exceeding of 30% but less than 57.12%	\$17.60 per litre	\$18.74 per litre
2208.2090	Of an alcoholic strength by volume of 57.12% or higher Whiskies	\$35.20 per litre	\$37.49 per litre
2208.3010	Of an alcohol strength by volume of 30% or less	\$11.00 per litre	\$11.72 per litre
2208.3020	Of an alcohol strength by volume exceeding 30% but less than 57.12%	\$17.60 per litre	\$18.74 per litre
2208.3090	Of an alcohol strength by volume of 57.12% or higher	\$35.20 per litre	\$37.49 per litre
2208.4010	Of an alcohol strength by volume of 30% or less	\$11.00 per litre	\$11.72 per litre

2208.4020	Of an alcohol strength by volume exceeding 30% but less than 57.12%	\$17.60 per litre	\$18.74 per litre
2208.4090	Of an alcohol strength by volume of 57.12% or higher. Gin and Geneva	\$35.20 per litre	\$37.49 per litre
2208.5010	Of an alcohol strength by volume of 30% or less	\$10.00 per litre	\$10.65 per litre
2208.5020	Of an alcohol strength by volume exceeding 30% but less than 57.12%	\$17.60 per litre	\$18.74 per litre
2208.5090	Of an alcohol strength by volume of 57.12% or higher. Vodka	\$35.20 per litre	\$37.49 per litre
2208.6010	Of an alcohol strength by volume of 30% or less	\$10.00 per litre	\$10.65 per litre
2208.6020	Of an alcohol strength by volume exceeding 30% but less than 57.12%	\$17.60 per litre	\$18.74 per litre
2208.6090	Of an alcohol strength by volume of 57.12% or higher.	\$35.20 per litre	\$37.49 per litre

2208.7010	Of an alcohol strength by volume of 30% or less	\$11.00 per litre	\$11.72 per litre
2208.7012	Of an alcohol strength by volume exceeding 30% but less than 57.12%	\$17.60 per litre	\$18.74 per litre
2208.7019	Of an alcohol strength by volume of 57.12% or higher. Cordials	\$35.20 per litre	\$37.49 per litre
2208.7021	Of an alcohol strength by volume of 30% or less	\$11.00 per litre	\$11.72 per litre
2208.7022	Of an alcohol strength by volume exceeding 30% but less than 57.12%.	\$17.60 per litre	\$18.74 per litre
2208.7029	Of an alcohol strength by volume of 57.12% or higher. Other	\$35.20 per litre	\$37.49 per litre
2208.9011	Of an alcohol strength by volume of 30% or less	\$10.00 per litre	\$10.65 per litre
2208.9021	Of an alcohol strength by volume exceeding 30% but less than 57.12%	\$17.60 per litre	\$18.74 per litre

2208.9099	Of an alcohol strength by volume of 57.12% or higher	\$35.20 per litre	\$37.49 per litre
2402.1000	Cigars, Cherrots and cigarillos containing tobacco sticks	\$201 per 1,000 sticks	\$211.05 per 1,000 sticks
2402.2000	Cigarettes containing tobacco	\$201 per 1,000 sticks	\$211.05 per 1,000 sticks
2402.9000	Other cigarettes	\$201 per 1,000 sticks	\$211.05 per 1,000 sticks
2403.1010	Twist or Stick Tobacco	\$214 per kg	\$224.70 per kg
2403.1090	Other Tobacco	\$214 per kg	\$224.70 per kg
2710.0010	Motor Spirits	46 sene per litre	53 sene per litre
2710.0050	Distillate Fuels	45 sene per litre	52 sene per litre
2710.1160	Residual fuel oils	45 sene per litre	52 sene per litre
