

EXCISE TAX RATES AMENDMENT BILL 2017

SAMOA

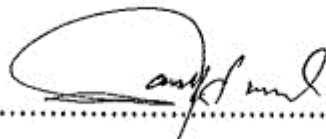
Explanatory Memorandum

1.0 Object and reasons:

- 1.1 The Bill seeks to amend the Excise Tax Rates Act 1984. It will assist in lowering the Government's budget deficit by introducing revenue measures.
- 1.2 The objects of the Bill is to provide for new excise rates for tobacco products.

Clauses:

- Clause 1:** - provides for the short title and commencement.
- Clause 2:** - amends the Schedule of the principal Act.
- Clause 3:** - provides for consequential amendments to the Schedule of the Customs Tariff Act 1975.
- Schedule:** - provides for increased rates of excise for tobacco products.



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(Hon TIALAVEA Fea Leniu Tionisio Hunt)

MINISTER FOR REVENUE

EXCISE TAX RATES AMENDMENT BILL 2017

SAMOA

Arrangement of Provisions

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

2017, No.

A BILL INTITULED

AN ACT to amend the Excise Tax Rate Act 1984 (“the 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 2017.
- (2) This Act commences on 1 July 2017.

2. Amendments to the Schedule:

- (1) The Schedule of the Principal Act is amended by the Schedule in this Act as set out in subsection (2).
- (2) For Tariff Items In Column 1 that are described in Column 2, repeal the rate of excise in Column 3, to be substituted with the rate of Excise in column 4.

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			
Tariff Items (Column 1)	Description (Column 2)	Repealed Rate of Excise (Column 3)	Substituted Rate of Excise (Column 4)
2402.1000	Cigars, Cherrots and cigarillos containing tobacco sticks	\$221.60 per 1,000 sticks	\$232.68 per 1,000 sticks
2402.2000	Cigarettes containing tobacco	\$221.60 per 1,000 sticks	\$232.68 per 1,000 sticks
2402.9000	Other cigarettes	\$221.60 per 1,000 sticks	\$232.68 per 1,000 sticks

2403.1010	Twist or Stick Tobacco	\$235.94 per kg	\$247.74 per kg
2403.1090	Other Tobacco	\$235.94 per kg	\$247.74 per kg
