

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.

**TULAFONO TAU FAAOFI O TEUTEUGA O LE TULAFONO O
FUA FAATATAU O LAFOGA O OLOA E GAOSIA I LE ATUNUU 2015**

SAMOA

Faamatalaga e Faamalamalama ai

Faatomuaga

Ua taumafai le Tulafono Tau Faaofi e teuteu le Tulafono o Fua Faatatau o Lafoga o Oloa e Gaosia i le Atunuu 1984 (“Tulafono Autu”).

O le sini o le Tulafono Tau Faaofi, o le teuteuina lea o le Faamatalaga o le Tulafono Autu, ina ia aloaia ai le Tala Faatatau o le Tupe 2015/2016, e siitia ai le fua faatatau o lafoga o oloa e gaosia i le atunuu, i vaega nei ua taua:

- a) tapaa;
- b) ava malosii;
- c) vai tuufagu; ma
- d) penisini.

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

Fuaiupu:

Fuaiupu 1: - ua aiaia ai le igoa puupuu ma aiaiga e amata faamamaluina ai.

Fuaiupu 2: - ua teuteu ai le Faamatalaga o le Tulafono Autu, ina ia siitia ai nisi meataitasi i fua faatatau o lafoga o oloa e gaosia i le atunuu.

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(Hon TUILOMA Lameko)
MINISITA MO TUPE MAUA