

## EXCISE TAX RATES AMENDMENT BILL 2015

### SAMOA

#### Arrangement of Provisions

1. Short title and commencement
2. Schedule amended

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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.

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

### SAMOA

#### Faatulagaina o Aiaiga

1. Igoa puupuu ma le amataga
2. Ua teuteuina le Faamatalaga

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2015, Nu.

### O SE TULAFONO TAU FAAOFI UA TAU

**O SE TULAFONO e teuteu ai le Tulafono o Fua Faatatau o Lafoga o Oloa e Gaosia i le Atunuu 1984 (“Tulafono Autu”).**

**UA FAIA** e le Fono Aoao Faitulafono a Samoa i totonu o le Palemene ua potopoto e faapea:

**1. Igoa puupuu ma le amataga-**(1) E mafai ona taua leni Tulafono o le Tulafono o Teuteuga o le Tulafono o Fua Faatatau o Lafoga o Oloa e Gaosia i le Atunuu 2015.

(2) O leni Tulafono e amata faamamaluina i se aso o le a filifilia e le Minisita.

**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Tariff Items (Column 1)	Description (Column 2)	Repealed Rate of Excise (Column 3)	Substituted Rate of Excise (Column 4)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

**2. Ua teuteuina le Faamatalaga** - Ua teuteuina le Faamatalaga o le Tulafono autu i le Faamatalaga o lenei Tulafono, i totonu o Meataitasi o le Faasologa o le Laina 1 (e pei ona faamatalaina i le Laina 2), e ala i le soloia o le Fua Faatatau o le Lafoga i le Laina 3 ma suia i le Fua Faatatau o le Lafoga i le Laina 4.

**FAAMATALAGA  
(Fuaiupu 2)**

Meataitasi o le Faasologa (Laina 1)	Faamatalaga (Laina 2)	Fua Faatatau o le Lafoga ua Soloia (Laina 3)	Fua Faatatau o le Lafoga ua Suia i ai (Laina 4)
2202.1010	Suavai Auli, e aofia ai Suavai o i ai Minerale ma Suavai ua Faapuna i ai le 'Ea, o lo o aofia ai i totonu le suka ua faaopoopoina	44 sene i le lita	47 sene i le lita
2202.1020	Suavai Auli, e aofia ai Suavai o i ai Minerale ma Suavai ua Faapuna i ai le 'Ea, o lo o aofia ai i totonu se Mea e Faasumalieina ai	44 sene i le lita	47 sene i le lita
2202.1090	Isi suavai, ua faalanuina	44 sene i le lita	47 sene i le lita
2202.9000	Isi suavai	44 sene i le lita	47 sene i le lita
2203.0010	Pia e lē sili atu i le 3% le ava malosi o aofia ai	\$2.64 i le lita	\$2.81 i le lita

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

2203.1090	Isi pia	\$2.64 i le lita	\$2.81 i le lita
2206.0010	I se malosi o le ava malosi i le aofaiga o aofia ai e 15% po o le itiiti ifo	\$44.00 i le lita	\$46.86 i le lita
2206.0090	Isi	\$44.00 i le lita	\$46.86 i le lita
2208.2010	I se malosi o le ava malosi i le aofaiga o aofia ai e 30% po o le itiiti ifo	\$11.00 i le lita	\$11.72 i le lita
2208.2020	I se malosi o le ava malosi i le aofaiga o aofia ai e sili atu i le 30% peitai e itiiti ifo i lo le 57.12%	\$17.60 i le lita	\$18.74 i le lita
2208.2090	I se malosi o le ava malosi i le aofaiga o aofia ai e 57.12% po o Uisiki i luga atu	\$35.20 i le lita	\$37.49 i le lita
2208.3010	I se malosi o le ava malosi i le aofaiga o aofia ai e 30% po o le itiiti ifo	\$11.00 i le lita	\$11.72 i le lita
2208.3020	I se malosi o le ava malosi i le aofaiga o aofia ai e sili atu i le 30% peitai e itiiti ifo i lo le 57.12%	\$17.60 i le lita	\$18.74 i le lita
2208.3090	I se malosi o le ava malosi i le aofaiga e aofia ai e 57.12% po o luga atu	\$35.20 i le lita	\$37.49 i le lita
2208.4010	I se malosi o le ava malosi i le aofaiga e aofia ai e 30% po o le itiiti ifo	\$11.00 i le lita	\$11.72 i le lita

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

2208.4020	I se maosi o le ava malosi i le aofaiga e aofia ai e sili atu i le 30% peitai e itiiti ifo i lo le 57.12%	\$17.60 i le lita	\$18.74 i le lita
2208.4090	I se malosi o le ava malosi i le aofaiga e aofia ai e 57.12% po o luga atu. Sini ma Sineva	\$35.20 i le lita	\$37.49 i le lita
2208.5010	I se malosi o le ava malosi i le aofaiga e aofia ai e 30% po o le itiiti ifo	\$10.00 i le lita	\$10.65 i le lita
2208.5020	I se malosi o le ava malosi i le aofaiga e aofia ai e sili atu i le 30% peitai e itiiti ifo i lo le 57.12%	\$17.60 i le lita	\$18.74 i le lita
2208.5090	I se malosi o le ava malosi i le aofaiga o aofia ai e 57.12% po o luga atu. Voka	\$35.20 i le lita	\$37.49 i le lita
2208.6010	I se malosi o le ava malosi i le aofaiga o aofia ai e 30% po o le itiiti ifo	\$10.00 i le lita	\$10.65 i le lita
2208.6020	I se malosi o le ava malosi i le aofaiga e aofia ai e sili atu i le 30% peitai e itiiti ifo i lo le 57.12%	\$17.60 i le lita	\$18.74 i le lita
2208.6090	I se malosi o le ava malosi i le aofaiga o aofia ai e 57.12% po o luga atu	\$35.20 i le lita	\$37.49 i le lita

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

2208.7010	I se malosi o le ava malosi o lona aofaiga e 30% po o le itiiti ifo	\$11.00 i le lita	\$11.72 i le lita
2208.7012	I se malosi o le ava malosi o lona aofaiga e sili atu i le 30% peitai e itiiti ifo i lo le 57.12%	\$17.60 i le lita	\$18.74 i le lita
2208.7019	I se malosi o le ava malosi o lona aofaiga e 57.12% po o luga atu. Vaiinu suamalie	\$35.20 i le lita	\$37.49 i le lita
2208.7021	I se malosi o le ava malosi o lona aofaiga e 30% po o le itiiti ifo	\$11.00 i le lita	\$11.72 i le lita
2208.7022	I se malosi o le ava malosi o lona aofaiga e sili atu i le 30% peitai, e itiiti ifo i lo le 57.12%	\$17.60 i le lita	\$18.74 i le lita
2208.7029	I se malosi o le ava malosi o lona aofaiga e 57.12% po o luga atu. Isi	\$35.20 i le lita	\$37.49 i le lita
2208.9011	I se malosi o le ava malosi o lona aofaiga e 30% po o le itiiti ifo	\$10.00 i le lita	\$10.65 i le lita
2208.9021	I se malosi o le ava malosi o lona aofaiga e sili atu i le 30% peitai e itiiti ifo i lo le 57.12%	\$17.60 i le lita	\$18.74 i le lita

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

2208.9099	I se malosi o le ava malosi o lona aofaiga e 57.12% po o luga atu	\$35.20 i le lita	\$37.49 i le lita
2402.1000	Sikā, Seruti ma sikā laiti, e aofia ai tapaa ua taai	\$201 i le 1,000 tapaa taai	\$211.05 i le 1,000 tapaa taai
2402.2000	Sikaleti o aofia ai tapaa	\$201 i le 1,000 tapaa taai	\$211.05 i le 1,000 tapaa taai
2402.9000	O Isi sikaleti	\$201 i le 1,000 tapaa taai	\$211.05 i le 1,000 tapaa taai
2403.1010	Tapaa ua Fili po o ua Taai	\$214 i le kilo kalama	\$224.70 i le kilo kalama
2403.1090	O Isi Tapaa	\$214 i le kilo kalama	\$224.70 i le kilo kalama
2710.0010	Sipili Afi	46 sene i le lita	53 sene i le lita
2710.0050	Suauu ua Faamamaina	45 sene i le lita	52 sene i le lita
2710.1160	Suauu totoe ina ua uma ona faamamaina le penisini	45 sene i le lita	52 sene i le lita