

EXCISE TAX RATES AMENDMENT BILL 2018

SAMOA

Explanatory Memorandum

1.0 Object and reasons:

- 1.1 The Bill seeks to make amendments to the Schedule of the Excise Tax Rates Act 1984 by replacing rates for tariffs for certain items with new tariff rates.
- 1.2 The object of the Bill is to increase the excise tax rates for sugary products by 3% from the current excise tax rate charged following the government's revenue review completed in 2016.

Clauses:

- Clause 1: - provides for the short title and commencement.
- Clause 2: - provides for the amendments in the Schedule.
- Schedule: - provides for increased excise tax rates for certain non-alcoholic and alcoholic beverages by 3%.

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(Hon TIALAVEA Fea Leniu Tionisio Hunt)

MINISTER FOR REVENUE