

EXCISE TAX RATES AMENDMENT BILL (No. 2) 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:
- (a) is to increase the excise tax rates for local produced spirits to 100% from the current excise tax rate charged following the government's revenue review completed in 2016; and
 - (b) to limit the content for all alcohol to 40%.

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 local produces spirits to 100% and to limit the content for all alcohol to 40%.

.....

(Hon TIALAVEA Fea Leniu Tionisio Hunt)

MINISTER FOR REVENUE