

# EXCISE TAX RATES AMENDMENT BILL (No. 2) 2018

## SAMOA

### Arrangement of Provisions

1. Short title and commencement
2. Amendments to the First Schedule

Schedule

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2018, No.

### O SE TULAFONO TAU FAAOFI UA TAUA

**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 2018 and shall be read together with and form part of the Principal Act.
- (2) This Act commences on the date of assent by the Head of State.

**2. Amendments to the Schedule:**

The Schedule of the Principal Act is amended in the Schedule of this Act by:

- (a) repealing the descriptions in Column 2 of each of the tariff items in Column 1, and inserting the new descriptions under Column 4; and
- (b) repealing the Rate of Excise under Column 3 for the same tariff items in Column 1, and inserting the amended Rate of Excise under Column 5.

**SCHEDULE**

<b>Tariff Items (Column 1)</b>	<b>Repealed Description (Column 2)</b>	<b>Repealed Rate of Excise (Column 3)</b>	<b>Amendment to Description (Column 4)</b>	<b>Substituted Rate of Excise (Column 5)</b>
<b>Spirits obtained by Distilling Grape or Grape marc</b>				
2208.2010	Of an alcohol strength by volume 30% or less	\$12.48 per litre	Of an alcohol strength by volume of 40% or less	\$38.60 per litre
<b>Whiskies</b>				
2208.3010	Of an alcohol strength by volume 30% or less	\$12.48 per litre	Of an alcohol strength by volume of 40% or less	\$38.60 per litre

<b>Rum and Tafia</b>				
2208.4010	Of an alcohol strength by volume 30% or less	\$12.48 per litre	Of an alcohol strength by volume of 40% or less	\$38.60 per litre
<b>Gin and Geneva</b>				
2208.5010	Of an alcohol strength by volume 30% or less	\$12.48 per litre	Of an alcohol strength by volume of 40% or less	\$38.60 per litre
<b>Vodka</b>				
2208.6010	Of an alcohol strength by volume 30% or less	\$12.48 per litre	Of an alcohol strength by volume of 40% or less	\$38.60 per litre
<b>Liquers</b>				
2208.7010	Of an alcohol strength by volume 30% or less	\$12.48 per litre	Of an alcohol strength by volume of 40% or less	\$38.60 per litre
<b>Cordials</b>				
2208.7021	Of an alcohol strength by volume 30% or less	\$12.48 per litre	Of an alcohol strength by volume of 40% or less	\$38.60 per litre
<b>Other</b>				
2208.9099	Of an alcohol strength by volume 30% or less	\$12.48 per litre	Of an alcohol strength by volume of 40% or less	\$38.60 per litre

(c) repealing the following tariff items from the Schedule:

<b>Tariff Item</b>	<b>Description</b>	<b>Rate of Excise</b>
2208.2020	of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
2208.2090	of an alcohol strength by volume exceeding 57.12 or higher	\$39.93 per litre
2208.3020	of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
2208.3090	of an alcohol strength by volume exceeding 57.12 or higher	\$39.93 per litre
2208.4020	of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
2208.4090	of an alcohol strength by volume exceeding 57.12 or higher	\$39.93 per litre
2208.5020	of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
2208.5090	of an alcohol strength by volume exceeding 57.12 or higher	\$39.93 per litre
2208.6020	of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
2208.6090	of an alcohol strength by volume exceeding 57.12 or higher	\$39.93 per litre
2208.7012	of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre

2208.7019	of an alcohol strength by volume exceeding 57.12 or higher	\$39.93 per litre
2208.7022	of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
2208.7029	of an alcohol strength by volume exceeding 57.12 or higher	\$39.93 per litre
2208.9021	of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
2208.9099	of an alcohol strength by volume exceeding 57.12 or higher	\$39.93 per litre

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