



SAMOA

Arrangement of Provisions

Title	
1.	Short title and commencement
2.	Section 6 Inserted
3.	Addition of Note 1 to Schedule
4.	Schedule amended by Alteration of Rates of Excise Schedules

1997, No.17

AN ACT to amend the Excise Tax Rate Act 1984.

(4 July 1997)

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 Rate Amendment Act 1997 and shall be read together with and deemed part of the Excise Tax Rate Act 1984 (hereinafter referred to as the principal Act) and the Customs Tariff.

(2) This Act shall, on the day it is assented to by the Head of State, be deemed to come into force on the day it was first introduced to Parliament.

2. Section 6 Inserted - The following section is inserted in the principal Act -

“6. Determination of Dutiable Content - For the purposes of this Act and the calculation of excise duty, the content of a cask, bottle or other container

shall be determined in accordance with the Customs Tariff and the provisions of Note 1 in the Schedule to this Act relating to Quantity for Duty purposes.”

3. Addition of Note 1 to Schedule - The Schedule to the principal Act is hereby amended by the addition of the contents of the First Schedule to this Act which shall immediately appear after Tariff item 98.14.00 under the heading Note 1.

4. Schedule Amended by Alteration of Rates of Excise - The Schedule to the principal Act is hereby further amended in the manner described in the Second Schedule to this Act.

FIRST SCHEDULE

Note 1

Quantity for Duty Purposes

For excise purposes, beverages packed in bottles and containers the content of which fall within limits set out in the Column 1 below and imported in packages containing such numbers as specified in Column 2 below, will be assessed for duty in the quantity stated in Column 3 below.

<u>Column 1</u>	<u>Column 2</u>	<u>Column 3</u>
Limits of the content of each bottle or container	Number of bottles or containers per package	Quantity for duty purposes per package
1.600 to 1.751 litres	6	10.5 litres
1.346 to 1.564 litres	6	9 litres
1.114 to 1.159 litres	12	13.5 litres
0.977 to 1.023 litres	12	12 litres
0.673 to 0.782 litres	12	9 litres
0.555 to 0.582 litres	24	13.5 litres

0.486 to 0.514 litres -	24	12 litres
0.336 to 0.391 litres	24	9 litres
0.300 to 0.335 litres	24	9 litres
0.277 to 0.291 litres	48	13.5 litres
0.168 to 0.195 litres	48	9 litres
0.136 to 0.145 litres	96	13.5 litres
0.041 to 0.050 litres	192	9 litres
Hogshead of a capacity not more than 245 litres and not less than 227 litres		236 litres
Barrel of a capacity not more than 164 litres and not less than 150 litres		159 litres
Half-hogshead of a capacity not more than 123 litres and not less than 114 litres		118 litres
Kilderkin of a capacity not more than 82 litres and not less than 77 litres		77 litres
Firkins of a capacity of not more than 45 litres and not less than 41 litres		43 litres
Bin of a capacity of 41 litres		43 litres

For Excise purposes, the content of a cask, bottle or other container not referred to in the table set out above shall be deemed to be the full holding capacity of the cask, bottle or container or such other capacity as the Comptroller may allow.

SECOND SCHEDULE**Alteration of Rates of Excise**

Tariff Item	Description	Delete	Substitute
2203.0010	Beer, not exceeding 3% by volume of alcohol	55% or \$0.96 per litre, whichever is the greater	55% or \$2.16 per litre, whichever is the higher
2203.0090	Beer, other	55% or \$0.96 per litre, whichever is the greater	55% or \$2.16 per litre, whichever is the higher
2402.1000	Cigars, cheroots, and cigarillos containing tobacco	140%	160% or \$129.02 per kg whichever is the higher
2402.2000	Cigarettes containing tobacco	140% or \$69.02 per kg or 1000 sticks of cigarettes, whichever is the greater	160% or \$129.02 per kg or 1000 sticks of cigarettes, whichever is the higher
2402.9000	Other cigarettes containing tobacco	140% or \$69.02 per kg or 1000 sticks of cigarettes, whichever is the greater	160% or \$129.02 per kg or 1000 sticks of cigarettes, whichever is the higher
2403.1010	Twist or stick tobacco	140%	160 % or \$110.15 per kg, whichever is the higher
2403.1090	Other smoking tobacco	140% or \$50.15 per kg, whichever is the higher	160% or \$110.15 per kg, whichever is the higher.