

**SAMOA**

## Arrangement of Provisions

1. Short title and commencement
2. Amendment to First Schedule
3. Basis of Duty

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**1998, No. 11****AN ACT to amend the Excise Tax (Domestic  
Administration) Act 1984.** *(19 June 1998)*

**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 (Domestic Administration) Amendment Act 1998 and shall be read together with and form part of the Excise Tax (Domestic Administration) Act 1984 ( the principal Act).

(2) This Act shall come into force on the date it is assented to by the Head of State and for the purposes of section 3 shall have retrospective effect so as to validate the imposition of all taxes previously levied and paid.

**2. Amendment to First Schedule** - The First Schedule to the principal Act is amended by deleting all of clauses 3(1) and 3(2).

**3. Basis of Duty** - Section 23 of the principal Act is amended by repealing subsection (1) and replacing it with the following:

“(1) Any excise duty imposed under this Act shall be charged at the relevant rate specified for such goods in the Excise Tax Rate Act 1984 which may prescribe a specified rate or be charged on the price paid or payable to the licensed manufacturer for the excisable goods.”

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