

**SAMOA**

## Arrangement of Provisions

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|---------------------------------|------------------|
| 1. Short title and commencement | 2. Principal Act |
|                                 | 3. Schedule      |

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**2006, No. 14****AN ACT to amend the Excise Tax Rates Act 1984.***[26<sup>th</sup> July 2006]*

**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 2006.

(2) Subject to subsections (3) and (4) this Act shall come into force on the date of assent of the Head of State.

(3) The increase in excise for roll your own tobacco, alcoholic beverages and soft drinks is deemed to have come into force on 1 July 2006

(4) The increase in excise for cigarette sticks shall come into force on 1 February 2007.

(5) Notice of commencement of this Act shall be published in Samoan and English in the Savali and one other newspaper circulating in Samoa.

**2. Principal Act** – In this Act, “Principal Act” means the Excise Tax Rates Act 1984.

**3. Schedule** – The Schedule to the Principal Act is amended by deleting the amounts of excise duty applying to the items listed below and substituting the amount of excise duty specified for each item:

<u>Tariff item</u>	<u>Description</u>	<u>Excise</u>
2202 (all items)	Waters containing added sugar or other sweetening matter or flavoured	36 sene per litre
2203 (all items)	Beer made from malt	\$2.20 per litre
2204.1010, 2204.2110, 2204.2910, 2204.3000	Wine of fresh grapes - Of an alcohol strength by volume of less than 15%	\$4.40 per litre
2205.1090, 2204.2990	Wine of fresh grapes - Other	\$7.26 per litre
2205.1020, 2205.9020	Flavoured wine of fresh grapes - Of an alcohol strength by volume of less than 15%	\$4.40 per litre
2205.1090, 2205.9090	Flavoured wine of fresh grapes - Other	\$7.26 per litre
2206 (all items)	Other fermented beverages	\$36.30 per litre

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2208.2010, 2208.3010, 2208.4010, 2208.5010, 2208.6010, 2208.7010, 2208.7021, 2208.9011	Undenatured ethyl alcohol - Of an alcohol strength by volume of 30% or less	\$9.08 per litre
2208.2020, 2208.3020, 2208.4020, 2208.5020, 2208.6020, 2208.7012, 2208.7022, 2208.9021	Undenatured ethyl alcohol - Of an alcohol strength by volume exceeding 30% but	\$14.52 per litre
2208.2090, 2208.3090, 2208.4090, 2208.5090, 2208.6090, 2208.7019, 2208.7029, 2208.9099	Undenatured ethyl alcohol - Of an alcohol strength by 57.12% or higher	\$29.04 per litre
2402 (all item)	cigarettes	\$175 per 1000 sticks
2403.1010, 2403.1090	Other manufactured tobacco	\$185 per kg

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**The Excise Tax Rates Amendment Act 2006 is administered  
in the Ministry for Revenue**

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