

SAMOA

Arrangement of Provisions

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| 1. Short title and commencement | 2. Amendment to the Schedule |
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2008, No. 16**AN ACT to amend the Excise Tax Rate Act 1984, and for related purposes.** *[12th June 2008]***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 2008 and shall be read together with and form part of the Excise Tax Rate Act 1984 (hereinafter referred to as the Principal Act).

(2) This Act commences on the date assented to by the Head of State except for:

- (a) section 2 (b) which shall have effect from the 1st day of June 2008 and may to that extent apply retrospectively; and
- (b) section 2 (a) which shall have effect from the 1st day of July 2008 and may to that extent apply retrospectively.

2. Amendment to the Schedule - The Schedule to the Principal Act is amended by:

- (a) deleting the amounts of excise duty applying to the items listed below and inserting the amount of excise duty specified for each item:

Tariff Item	Description	Excise Tax
(1)	(2)	(3)
2201 (all items)	Mineral waters and aerated waters	Free
2202 (all items)	Waters containing added sugar or other sweetening matter or flavoured	40 sene per litre
2203 (all items)	Beer made from malt	\$2.40 per litre
2204.1010, 2204.2110, 2204.2910, 2204.3000	Wine of fresh grapes - Of an alcohol strength by volume of less than 15%	\$4.80 per litre
2205.1090, 2204.2990	Wine of fresh grapes - Other	\$8.00 per litre
2205.1020, 2205.9020	Flavoured wine of fresh grapes - Of an alcohol strength by volume of less than 15%	\$4.80 per litre
2205.1090, 2205.9090	Flavoured wine of fresh grapes - Other	\$8.00 per litre
2206 (all items)	Other fermented beverages	\$40.00 per litre

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	\$10.00 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 not exceeding 57.12%	\$16.00 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	\$32.00 per litre
2402 (all items)	cigarettes	\$193 per 1000 sticks
2403.1010, 2403.1090	Other manufactured tobacco	\$204 per kg

(b) inserting the following headings and tariff items
in numerical order:

Tariff Item	Description	Excise Tax
(1)	(2)	(3)
8701 (all items except 8701.1010, 8701.9010)	Tractors	20%
8701.1010, 8701.9010,	Agricultural Tractors	8%

8702 (all items except 8702.0020)	Motor Vehicles for the transport of ten or more persons, including the driver	20%
8702.0020	Public Service type motor vehicles for the transport of fifteen persons or more (including the driver)	8%
8703	Motor cars and other motor vehicles principally designed for the transport of persons (Other than those of 8702), including station wagons and racing cars (for example, passenger motor cars, four wheel drive "off road" passenger vehicles and the like)	
8703.0010	- Vehicles specially designed for traveling on snow; golf cars and similar vehicles.	20%
	- Other vehicles:	
8703.0021	- - - Of a cylinder capacity not exceeding 1,000 cm ³	10%
8703.0022	- - - Of a cylinder capacity exceeding 1,000 cm ³ but not exceeding 1,300 cm ³	13%

8703.0023	- - - Of a cylinder capacity exceeding 1,300 cm ³ but not exceeding 1,800 cm ³	18%
8703.0024	- - - Of a cylinder capacity exceeding 1,800 cm ³ but not exceeding 2,000 cm ³	20%
8703.0025	- - - Of a cylinder capacity exceeding 2,000 cm ³ but not exceeding 2,500 cm ³	25%
8703.0026	- - - Of a cylinder capacity exceeding 2,500 cm ³ but not exceeding 3,000 cm ³	30%
8703.0027	- - - Of a cylinder capacity exceeding 3,000 cm ³ but not exceeding 4,000 cm ³	35%
8703.0028	- - - Of a cylinder capacity exceeding 4,000 cm ³ but not exceeding 5,000 cm ³	45%
8703.0029	- - - Of a cylinder capacity exceeding 5,000 cm ³	50%
8704 (all items)	Motor Vehicles for the transport of goods	20%
8705 (all items)	Special purpose vehicles	8%
8706.0020	For motor vehicles falling under 8703.0010	20%

8706.0021	For motor vehicles falling under 8703.0021	10%
8706.0022	For motor vehicles falling under 8703.0022	13%
8706.0023	For motor vehicles falling under 8703.0023	18%
8706.0024	For motor vehicles falling under 8703.0024	20%
8706.0025	For motor vehicles falling under 8703.0025	25%
8706.0026	For motor vehicles falling under 8703.0026	30%
8706.0027	For motor vehicles falling under 8703.0027	35%
8706.0028	For motor vehicles falling under 8703.0028	45%
8706.0029	For motor vehicles falling under 8703.0029	50%

**The Excise Tax Rate Amendment Act 2008 is administered by
the Ministry for Revenue.**

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