

SAMOA

Arrangement of Provisions

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

2012, No. 9

AN ACT to amend the Excise Tax Rate Act 1984, and for related purposes. *[13th March 2012]*

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 2012 and shall be read together with and form part of the Excise Tax Rate Act 1984 (“Principal Act”).

(2) This Act commences on a date to be nominated by the Minister.

2. Amendments to the Schedule - In the Schedule to the Principal Act:

- (a) for the rates of excise (column 3) of the following Tariff Items, substitute the following corresponding new rates of excise:

Tariff Item	Rate of Excise
2202 (all items)	“44 sene per litre”;
2203 (all items)	“\$2.64 per litre”;
2204.1010; 2204.2110; 2204.2910; 2204.3000	“\$5.28 per litre”;
2204.2990; 2205.1090 2205.9090	“\$8.80 per litre”;
2205.1020; 2205.9020	“\$5.28 per litre”;
2206 (all items)	“\$44.00 per litre of alcohol”;
2208.2010; 2208.3010; 2208.4010; 2208.7010; 2208.7021	“\$11.00 per litre”;
2208.2020; 2208.3020; 2208.4020; 2208.5020; 2208.6020; 2208.7012; 2208.7022; 2208.9021	“\$17.60 per litre”;
2208.2090; 2208.3090; 2208.4090; 2208.5090; 2208.6090; 2208.7019; 2208.7029; 2208.9099	“\$35.20 per litre”;
2402 (all items)	“\$201 per 1,000 sticks”;
2403.1010; 2403.1090	“\$214 per kg”; and

(b) for rows 54, 55 and 56, substitute the following:

“Tariff Item	Description	Rate of Excise
54. 2710.1110	Motor Spirits	46 sene per litre
54a. 2710.1120	Aviation gasoline	28 sene per litre
55. 2710.1130	Jet fuel and aviation kerosene	28 sene per litre
55a. 2710.1140	Other kerosene and white spirit	28 sene per litre
56. 2710.1150	Distillate fuels	45 sene per litre
56a. 2710.1160	Residual fuel oils	45 sene per litre”.

**The Excise Tax Rate Amendment Act 2012
is administered by the Ministry for Revenue.**

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