

# **EXCISE TAX RATES AMENDMENT BILL 2016**

## **SAMOA**

### **Arrangement of Provisions**

1. Short title and commencement
2. Amendments to the Schedule
3. Consequential amendments

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**2016, No.**

### **A BILL INTITULED**

**AN ACT to amend the Excise Tax Rate Act 1984 (“the Principal Act”).**

**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 2016.
- (2) This Act commences on 1 July 2016.

**2. Amendments to the Schedule:**

For the Schedule of the Principal Act, amend as follows:

- (a) insert after Item 84 the following new tariff items and excise rates:

<u>Tariff Items</u>	<u>Description</u>	New Excise Tax Rate
85. 17011200	Raw sugar containing added flavouring or colouring matter – Beet sugar	5%
86. 17011300	Cane sugar specified in subheading Note 2 to Chapter 17 of the Customs Tariff Act 1975	5%
87. 17011400	Other cane sugar	5%
88. 17019100	Other containing added flavouring or coloring matter	8%
89. 17019900	Other	8%
90. 17021100	Lactose and lactose syrup containing by weight 99% or more lactose expressed as an anhydrous lactose, calculated on the dry matter	8%
91. 17021900	Lactose and lactose syrup – other	8%
92. 17022000	Maple sugar and maple syrup	8%
93. 17023000	Glucose and glucose syrup, not containing fructose or containing the dry state less than 20% by weight of fructose	8%

<b>94.</b> 17024000	Glucose and glucose syrup, containig in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	8%
<b>95.</b> 17025000	Chemically pure fructose	8%
<b>96.</b> 17026000	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose excluding invert sugar	8%
<b>97.</b> 17029000	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	8%
<b>98.</b> 17031000	Cane molasses resulting from the extraction or refining of sugar	8%
<b>99.</b> 17039000	Other Molasses resulting from the extraction of refining of sugar	8%
<b>100.</b> 17041000	Chewing gum whether or not sugar-coated	8%
<b>101.</b> 17049000	Other Sugar confectionery (incl. white chocolate), not containing cocoa	8%
<b>102.</b> 18040000	Cocoa butter, fat and oil	8%
<b>103.</b> 18061000	Cocoa powder, containing added sugar or other sweetening matter	8%
<b>104.</b> 18062000	Other preparation in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings of content exceeding 2kg	8%
<b>105.</b> 18063100	Other in blocks and bars Filled (Samoan cocoa pounded)	8%
<b>106.</b> 18063200	Not filled	8%
<b>107.</b> 18069000	Other	8%
<b>108.</b> 19021120	Instant noodles	8%

<b>109.</b> 19021920	Instant noodles	8%
<b>110.</b> 19051000	Crispbread	8%
<b>111.</b> 19052000	Gingerbread and the like Sweet biscuit, waffles and wafers	8%
<b>112.</b> 19053110	Sweet biscuits Containing cream or chocolate	8%
<b>113.</b> 19053190	Other	8%
<b>114.</b> 19053220	Containing cream or chocolate	8%
<b>115.</b> 19053290	Other	8%
<b>116.</b> 19054000	Rusks, toasted bread and similar toasted products	8%
<b>117.</b> 19059010	Pastries, cakes and pancakes	8%
<b>118.</b> 19059020	Pizza	8%
<b>119.</b> 19059030	Crisp savoury food products (snacks chrisstytwisties banana chips)	8%
<b>120.</b> 19059040	Ordinary bread	8%
<b>121.</b> 19059090	Other	8%
<b>122.</b> 25010010	Iodised salt (including table salt and denatured salt).	5%
<b>123.</b> 25010090	Other salt excluding iodised salt	8%

(b) for the rates of excise of the following tariff items, substitute the following corresponding new rates of excise:

Tariff Item	Description	Rate of excise
<b>4.</b> 22021010	Waters including mineral waters and aerated waters containing added sugar	51 sene per litre
<b>5.</b> 22021020	Waters including mineral waters and aerated waters containing added sweetening matter	51 sene per litre

6. 22021090	Other waters, flavoured	51 sene per litre
7. 22029000	Other waters	51 sene per litre
8. 2203.0010	Beer not exceeding 3% by volume of alcohol	\$2.99 per litre
9. 2203.1090	Other beer	\$2.99 per litre
25. 2208.2010	Spirits obtained by distilling grape or grape marc of an alcohol strength by volume of 30% or less	\$12.48 per litre
26. 2208.2020	Spirits obtained by distilling grape or grape marc of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
27. 2208.2090	Spirits obtained by distilling grape or grape wine of an alcohol strength by volume of 57.12% or higher	\$39.93 per litre
28. 2208.3010	Whiskies of an alcohol strength by volume of 30% or less	\$12.48 per litre
29. 2208.3020	Whiskies of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
30. 2208.3090	Whiskies of an alcohol strength by volume of 57.12% or higher	\$39.93 per litre
31. 2208.4010	Rum and tafia of an alcohol strength by volume of 30% or less	\$12.48 per litre
32. 2208.4020	Rum and tafia of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
33. 2208.4090	Rum and tafia of an alcohol strength by volume of 57.12% or higher	\$39.93 per litre
34. 2208.5010	Gin and Geneva of an alcohol strength by volume of 30% or less	\$11.34 per litre

35. 2208.5020	Gin and Geneva of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
36. 2208.5090	Gin and Geneva of an alcohol strength by volume of 57.12% or higher	\$39.93 per litre
37. 2208.6010	Vodka of an alcohol strength by volume of 30% or less	\$11.34 per litre
38. 2208.6020	Vodka of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
39. 2208.6090	Vodka of an alcohol strength by volume of 57.12% or higher	\$39.93 per litre
40. 2208.7010	Liquers of an alcohol strength by volume of 30% or less	\$12.48 per litre
41. 2208.7012	Liquers of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
42. 2208.7019	Liquers of an alcohol strength by volume of 57.12% or higher	\$39.93 per litre
43. 2208.7021	Cordials of an alcohol strength by volume of 30% or less	\$12.48 per litre
44. 2208.7022	Cordials of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
45. 2208.7029	Cordials of an alcohol strength by volume of 57.12% or higher	\$39.93 per litre
46. 2208.9011	Other of an alcohol strength by volume of 30% or less	\$11.34 per litre
47. 2208.9021	Other of an alcohol strength by volume exceeding 30% but less than 57.12%	\$19.96 per litre
48. 2208.9099	Other of an alcohol strength by volume of 57.12% or higher	\$39.93 per litre
54. 2710.0010	Motor spirits	56 sene/litre
54.a 2710.1120	Aviation gasoline	31 sene/litre
55. 2710.0030	Jet Fuel/Aviation Kerosene	31sene/litre

56. 2710.0050	Distillate Fuels	55 sene/litre
49. 2402.1000	Cigars, cheroots and cigarillos containing tobacco	\$221.60 per 1000 sticks
50. 2402.2000	Cigarettes containing tobacco	\$221.60 per 1000 sticks
51. 2402.9000	Other cigarettes	\$221.60 per 1000 sticks
52. 2403.1010	Twist or Stick Tobacco	\$235.94 per kg
53. 2403.1090	Other tobacco	\$235.94 per kg

**3. Consequential amendments:**

The Schedules of the Customs Tariff Act 1975 is amended where relevant by the amendments brought into effect by this Act.

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