

SAMOA**Arrangement of Provisions**

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

2017, No. 12

AN ACT to amend the Excise Tax Rate Act 1984 (“the Principal Act”). *[30th June 2017]*

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 2017.
- (2) This Act commences on 1 July 2017.

2. Amendments to the Schedule:

- (1) The Schedule of the Principal Act is amended by the Schedule in this Act as set out in subsection (2).
- (2) For Tariff Items In Column 1 that are described in Column 2, repeal the rate of excise in Column 3, to be substituted with the rate of Excise in column 4.

3 Consequential amendments:

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

**SCHEDULE
(Section 2)**

New Excise Tax Rates for Tobacco Products - 5% increase			
Tariff Items (Column 1)	Description (Column 2)	Repealed Rate of Excise (Column 3)	Substituted Rate of Excise (Column 4)
2402.1000	Cigars, Cherrots and cigarillos containing tobacco sticks	\$221.60 per 1,000 sticks	\$232.68 per 1,000 sticks
2402.2000	Cigarettes containing tobacco	\$221.60 per 1,000 sticks	\$232.68 per 1,000 sticks

2402.9000	Other cigarettes	\$221.60 per 1,000 sticks	\$232.68 per 1,000 sticks
2403.1010	Twist or Stick Tobacco	\$235.94 per kg	\$247.74 per kg
2403.1090	Other Tobacco	\$235.94 per kg	\$247.74 per kg

The Excise Tax Rates Amendment Act 2017
is administered by the Ministry for Revenue.

**Printed by the Clerk of the Legislative Assembly,
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