



SAMOA

EXCISE TAX RATE ACT 1984

Arrangement of Provisions

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EXCISE TAX RATE ACT 1984

1984

No.17

AN ACT to prescribe excisable goods and excise duty rates.

[Assent and commencement date: 25 February 1984]

1. Short title and commencement – This Act may be cited as the Excise Tax Rate Act 1984 and comes into force on a date appointed by Order of the Head of State.

2. Interpretation – (1) In this Act, “Customs tariff” means the Customs tariff contained in Schedule 1 of the Customs Tariff Act 1975.

(2) The interpretation of the Schedule to this Act is governed by the principles appearing in the rules for the interpretation of the Customs tariff.

3. Rates of excise duty – Excise duty shall be imposed, collected and paid pursuant to the Excise Tax (Import Administration) Act 1984 and the Excise Tax (Domestic Administration) Act 1984 on all items of the Customs Tariff mentioned in the Schedule to this Act at the rates specified in the Schedule.

4. Alteration and modification of Schedule – An alteration or modification of an item of the Customs Tariff made by Order pursuant to the Customs Tariff Act 1975 operates as an alteration or modification of any corresponding item in the Schedule to this Act.

5. Alternative rates of duty – If alternative rates of excise duty are specified in the Schedule the higher of those rates apply.

6. Determination of dutiable content – For the purposes of this Act and the calculation of excise duty, the content of a cask, bottle or container shall be determined in accordance with the Customs Tariff and the provisions of Note 1 in the Schedule relating to Quantity for Duty purposes.

SCHEDULE **(Sections 2 to 6)**

EXCISE TAX RATE OF SAMOA

Tariff Item	Description	Rate of Excise
1. 2201.1010	Natural Mineral or spa water	Free
2. 2201.1090	Other mineral Waters and spa water	Free
3. 2201.9000	Other waters: ice and snow	Free
4. 2202.1010	Waters, including Mineral Waters and Aerated Waters, containing added sugar	60 sene per litre
5. 2202.1020	Waters, including Mineral Waters and Aerated Waters, containing added sweetening matter	80 sene per litre
6. 2202.1090	Other waters, flavoured	80 sene per litre
7. 2202.9000	Other waters	52.5 sene per litre

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- 8.** 2203.0010 Beer not exceeding 3% by
volume of alcohol \$3.08 per litre
- 9.** 2203.1090 Other beer \$2.99 per litre
- 10.** 2204.1010 Sparkling wine of an alcohol
strength by volume of 15%
or less \$5.44 per litre
- 11.** 2204.1090 Other sparkling wine \$7.48 per litre

Other Wine: Grape must with
Fermentation prevented or arrested
by the addition of alcohol:

In containers holding 2 litres or less

- 12.** 2204.2110-- Of an alcohol strength by volume
of 15% or less \$5.44 per litre
- 13.** 2204.2190-- Other \$6.60 per litre

Other

- 14.** 2204.2910-- Of an alcohol strength by volume
of 15% or less \$5.44 per litre
- 15.** 2204.2990-- Other \$9.06 per litre
- 16.** 2204.3000 Other Grape Must \$5.44 per litre

In containers Holding 2 litres or less

- 17.** 2205.1010-- Sacramental wines Free
- 18.** 2205.1020-- Of an alcohol strength by volume
of 15% or less \$5.44 per litre
- 19.** 2205.1090-- Other \$9.06 per litre

Other

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- 20.** 2205.9010---Sacramental wine Free
- 21.** 2205.9020-- Of an alcohol strength by volume
of 15% or less \$5.44 per litre
- 22.** 2205.9090---Other \$9.06 per litre
- 23.** 2206.0010--- Of an alcohol strength by volume
of 15% or less \$45.32 per litre
- 24.** 2206.0090- Other \$45.32 per litre

Spirits obtained by Distilling Grape or
Grape marc

- 25.** 2208.2010-- Of an alcohol strength by
volume of 40% or less \$38.60 per litre
- 26.** 2208.2020 *repealed*
- 27.** 2208.2090-- *repealed*

Whiskies

- 28.** 2208.3010-- Of an alcohol strength by volume
of 25% or less \$13.20 per litre¹
- 29.** 2208.3020-- Of an alcohol strength by volume exceeding 25%
to 40% \$21.23 per litre²
- 30.** 2208.3090-- Of an alcohol strength by volume exceeding 40%
\$35.00 per litre³

Rum and Tafia

- 31.** 2208.4010-- Of an alcohol strength by

¹ Increase to \$14.52 per litre commencing on 1 July 2020, then increase to \$15.97 per litre commencing on 1 July 2021.

² Increase to \$23.35 per litre commencing on 1 July 2020, then increase to \$25.68 per litre commencing on 1 July 2021.

³ Cost maintains throughout 2020 and 2021.

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volume of 25% or less \$13.20 per litre⁴

32. 2208.4020-- Of an alcohol strength by volume exceeding 25% to
40% \$21.23 per litre⁵

33. 2208.4090-- Of an alcohol strength by volume exceeding 40%
litre⁶ \$35.00 per

Gin and Geneva

34. 2208.5010-- Of an alcohol strength by
volume of 25% or less \$13.20 per
litre⁷

35. 2208.5020-- Of an alcohol strength by volume exceeding 25% to
40% \$21.23 per litre⁸

36. 2208.5090-- Of an alcohol strength by volume exceeding 40%
\$35.00 per litre⁹

Vodka

37. 2208.6010-- Of an alcohol strength by
volume of 25% or less \$13.20 per
litre¹⁰

38. 2208.6020-- Of an alcohol strength by volume exceeding 25% to
40% \$21.23 per litre¹¹

⁴ Increase to \$14.52 per litre commencing on 1 July 2020, then increase to \$15.97 per litre commencing on 1 July 2021.

⁵ Increase to \$23.35 per litre commencing on 1 July 2020, then increase to \$25.68 per litre commencing on 1 July 2021.

⁶ Cost maintains throughout 2020 and 2021

⁷ Increase to \$14.52 per litre commencing on 1 July 2020, then increase to \$15.97 per litre commencing on 1 July 2021.

⁸ Increase to \$23.35 per litre commencing on 1 July 2020, then increase to \$25.68 per litre commencing on 1 July 2021.

⁹ Cost maintains throughout 2020 and 2021.

¹⁰ Increase to \$14.52 per litre commencing on 1 July 2020, then increase to \$15.97 per litre commencing on 1 July 2021.

¹¹ Increase to \$23.35 per litre commencing on 1 July 2020, then increase to \$25.68 per litre commencing on 1 July 2021.

- 39.** 2208.6090-- Of an alcohol strength by volume exceeding 40%
\$35.00 per litre¹²

Liquers and cordials

Liquers

- 40.** 2208.7010-- Of an alcohol strength by
volume of 25% or less \$13.20 per litre¹³
- 41.** 2208.7012-- Of an alcohol strength by volume exceeding 25% to
40% \$21.23 per litre¹⁴
- 42.** 2208.7019—Of an alcohol strength by volume exceeding 40%
\$35.00 per litre¹⁵

Cordials

- 43.** 2208.7021-- Of an alcohol strength by
volume of 40% or less \$38.60 per
litre
- 44.** 2208.7022-- *repealed*
- 45.** 2208.7029-- *repealed*

Other

- 46.** 2208.9011-- Of an alcohol strength by volume
of 30% or less \$11.34 per litre
- 47.** 2208.9021-- *repealed*
- 48.** 2208.9099-- *repealed*

¹² Cost maintains throughout 2020 and 2021.

¹³ Increase to \$14.52 per litre commencing on 1 July 2020, then increase to \$15.97 per litre commencing on 1 July 2021.

¹⁴ Increase to \$23.35 per litre commencing on 1 July 2020, then increase to \$25.68 per litre commencing on 1 July 2021.

¹⁵ Cost maintains throughout 2020 and 2021.

49.	2402.1000	Cigars, Cheroots and cigarillos containing tobacco sticks	\$269.35 per 1000 sticks
50.	2402.2000	Cigarettes containing tobacco	\$269.35 per 1000 sticks
51.	2402.9000	Other cigarettes	\$256.52 per 1000 sticks
52.	2403.1010	Twist or Stick Tobacco	\$286.78 per kg
53.	2403.1090	Other Tobacco	\$286.78 per kg
53a.	2403.1910	Chewing Tobacco	\$286.78 per kg
53b.	2403.1920	Twist Tobacco	\$286.78 per kg
53c.	2403.1930	Coarse shredded tobacco for roll your own cigarettes	\$286.78 per kg
53d.	2403.1940	Stick tobacco	\$286.78 per kg
53e.	2403.1990	Other	\$286.78 per kg
54.	2710.0010	Motor Spirits	56 sene/litre
54a.	2710.1120	Aviation gasoline	Free
55.	2710.0030	Jet Fuel/Aviation Kerosene	Free
55a.	2710.1140	Other Kerosene and white spirit	Free
56.	2710.0050	Distillate Fuels	54 sene/litre
56a.	2710.1160	Residual fuel oils	52 sene/litre
57.	8701	Tractors	20%
58.	8701.1010	Agricultural Tractors	8%

59.	8701.9010	Agricultural Tractors	8%
60.	8702	Motor Vehicles for the transport of ten or more persons, including the driver	20%
61.	8702.0020	Public Service type motor vehicles for the transport of fifteen persons or more (including the driver)	8%
62.	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)	
63.	8703.0010	Vehicles specially designed for travelling on snow; golf cars and similar vehicles.	20%

Other vehicles

64.	8703.0021	--Of a cylinder capacity not exceeding 1,000 cm ³	10%
65.	8703.0022	--Of a cylinder capacity exceeding 1,000 cm ³ but not exceeding 1,300 cm ³	13%
66.	8703.0023	--Of a cylinder capacity exceeding 1,300 cm ³ but not exceeding 1,800 cm ³	18%
67.	8703.0024	--Of a cylinder capacity exceeding 1,800 cm ³ but not exceeding 2,000 cm ³	20%
68.	8703.0025	--Of a cylinder capacity exceeding	25%

2,000 cm³ but not exceeding
2,500 cm³

69.	8703.0026--Of a cylinder capacity exceeding 2,500 cm ³ but not exceeding 3,000 cm ³	30%
70.	8703.0027--Of a cylinder capacity exceeding 3,000 cm ³ but not exceeding 4,000 cm ³	35%
71.	8703.0028--Of a cylinder capacity exceeding 4,000 cm ³ but not exceeding 5,000 cm ³	45%
72.	8703.0029--Of a cylinder capacity exceeding 5,000 cm ³	50%
73.	8704 motor vehicles for the transport of (all items) goods	20%
74.	8705 Special purpose vehicles (all items)	8%
75.	8706.0020 For motor vehicles falling under 8703.0010	20%
76.	8706.0021 For motor vehicles falling under 8703.0021	10%
77.	8706.0022 For motor vehicles falling under 8703.0022	13%
78.	8706.0023 For motor vehicles falling under 8703.0023	18%
79.	8706.0024 For motor vehicles falling under 8703.0024	20%
80.	8706.0025 For motor vehicles falling under 8703.0025	25%

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81. 8706.0026 For motor vehicles falling under 30%
8703.0026

82. 8706.0027 For motor vehicles falling under 35%
8703.0027

83. 8706.0028 For motor vehicles falling under 45%
8703.0028

84. 8706.0029 For motor vehicles falling under 50%
8703.0029

85. 17011200 For raw sugar containing added 5%
flavouring or colouring matter
– Beet sugar

Sugar

86. 17011300 Cane sugar specified in subheading
Note 2to 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%

94.	17024000	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	8%
95.	17025000	Chemically pure fructose	8%
96.	17026000	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose excluding invert sugar	8%
97.	17029000	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	8%
98.	17031000	Cane molasses resulting from the extraction or refining of sugar	8%
99.	17039000	Other Molasses resulting from the extraction of refining of sugar	8%
100.	17041000	Chewing gum whether or not sugar-coated	8%
101.	17049000	Other Sugar confectionery (incl. white chocolate), not containing cocoa	8%
102.	18040000	Cocoa butter, fat and oil	8%
103.	18061000	Cocoa powder, containing added sugar or other sweetening matter	8%
104.	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%

105.	18063100	Other in blocks and bars Filled (Samoan cocoa pounded)	8%
106.	18063200	Not filled	8%
107.	18069000	Other	8%
108.	19021120	Instant noodles	8%
109.	19021920	Instant noodles	8%
110.	19051000	Crispbread	8%
111.	19052000	Gingerbread and the likeSweet biscuit, waffles and wafers	8%
112.	19053110	Sweet biscuits Containing cream or chocolate	8%
113.	19053190	Other	8%
114.	19053220	Containing cream or chocolate	8%
115.	19053290	Other	8%
116.	19054000	Rusks, toasted bread and similar toasted products	8%
117.	19059010	Pastries, cakes and pancakes	8%
118.	19059020	Pizza	Free
119.	19059030	Crisp savoury food products (snacks chrissy twisties banana chips)	8%
120.	19059040	Ordinary bread	Free
121.	19059090	Other	8%
122.	25010010	Iodised salt (including table salt and denatured salt).	5%

123. 25010090 Other salt excluding iodised salt 8%

REVISION NOTES 2008 – 2023

This is the official version of this Act as at 31 December 2023.

This Act has been revised by the Legislative Drafting Division from 2008 to 2023 respectively under the authority of the Attorney General given under the *Revision and Publication of Laws Act 2008*.

The following general revisions have been made:

- (c) Insertion of the commencement date
- (d) Other minor editing has been done in accordance with the lawful powers of the Attorney General.
 - (i) Numbers in words changed to figures
 - (ii) “shall be” changed to “is”
 - (iii) Empowering provisions for the Schedule inserted

The following amendments have been made to specific sections of the Act to incorporate amendments made by Act of Parliament passed since the publication of the *Consolidated and Revised Statutes of Samoa 2007*–

By the *Excise Tax Rate Amendment Act 2008* (No.16):

Schedule - The rates of excise for many items of the Schedule were increased and new tariff items and their respective excise tax has been included.

By the *Excise Tax Rate Amendment Act 2012* (commenced on 1 May 2012):

Schedule - amended in items 2202, 2203, 2204, 2205, 2206, 2208, 2402, 2403 and 2710.

By the *Excise Tax Rate Amendment Act 2015* (commenced on 1 September 2015):

Schedule - amended by increase of excise for items 2202.1010, 2202.1020, 2202.1090, 2202.9000, 2203.0010, 2203.1090, 2206.0010, 2206.0090, 2208.2010, 2208.2020, 2208.2090, 2208.3010, 2208.3020

By the *Excise Tax Rate Amendment Act 2016* (commenced on 1 July 2016):

Schedule The rates of excise for many items of the Schedule were increased.

By the *Customs Tariff (Modification of Customs Tariff) Order 2016* (commenced on 17 August 2016):

Schedule The rates of some of the items of the Schedule were amended to substitute with “Free” and decreased in item 27101250.

By the *Excise Tax Rates Amendment Act 2017* (commenced on 1 July 2017):

Schedule amended by increase of excise for items
2402.1000, 2402.2000, 2402.9000, 2403.1010,
2403.1090

By the *Excise Tax Rates Amendment Act 2018 No. 3*:

Schedule amended by increase of excise for items
2202.1010, 2202.1020, 2202.1090, 2202.9000,
2203.0010, 2204.1090, 2204.2110, 2204.29,
2204.2910, 2204.2990, 2204.3000, 2205.1010,
2205.1020, 2205.1090, 2205.9020, 2206.0010,
2206.0090, 2710.1210, 2710.1220, 2710.1230,
2710.1250,

By the *Excise Tax Rates Amendment Act (No. 2) 2018 No. 10*:

Schedule amended by repealing Item descriptions
2208.2010, 2208.4010, 2208.5010, 2208.6010,
2208.7010, 2208.7021, 2208.9909, 2208.2020,
2208.2090, 2208.3020, 2208.3090, 2208.4020,
2208.4090, 2208.5020, 2208.5090, 2208.6020,
2208.6090, 2208.7012, 2208.7019, 2208.7022,
2208.7029, 2208.9021

By the *Excise Tax Rates Amendment Act (No. 3) 2018 No. 14* (commenced on 1 July 2018):

Schedule amended by substituting tariffs for certain items which commence on 1 July 2018, the same items’ tariff were increased on 1 July 2019 as set out below:

Item:	Rate
2402.1000	\$256.52
2402.2000	\$256.52

2403.1010	\$256.52
2403.1090	\$273.12

By the *Excise Tax Rates Amendment Act 2019, No. 28* (commenced on 1 July 2019):

Schedule inserted new tariff items for 2208.3020, 2208.3090, 2208.4020, 2208.4090, 2208.5020, 2208.5090, 2208.6020, 2208.6090, 2208.7012, 2208.7019; substituted excise rates for certain items (listed below), commencing on 1 July 2019; the same items' tariff will increase commencing on 1 July 2020 and 1 July 2021 as set out below:

Item:	Rate (1.7.19)	Rate (1.7.20)	Rate (1.7.21)
2208.3010	\$13.20	\$14.52	\$15.97
2208.3020	\$21.23	\$23.35	\$25.68
2208.3090	\$35.00	\$35.00	\$35.00
2208.4010	\$13.20	\$14.52	\$15.97
2208.4020	\$21.23	\$23.35	\$25.68
2208.4090	\$35.00	\$35.00	\$35.00
2208.5010	\$13.20	\$14.52	\$15.97
2208.5020	\$21.23	\$23.35	\$25.68
2208.5090	\$35.00	\$35.00	\$35.00
2208.6010	\$13.20	\$14.52	\$15.97
2208.6020	\$21.23	\$23.35	\$25.68
2208.6090	\$35.00	\$35.00	\$35.00
2208.7010	\$13.20	\$14.52	\$15.97
2208.7012	\$21.23	\$23.35	\$25.68
2208.7019	\$35.00	\$35.00	\$35.00

By the *Customs Tariff Amendment Act 2022, No. 7* (commenced on 1 January 2022):

Schedule amended by increasing the Rate of Excise for the following Tariff Items:

- (i) 2202.1010 substituted “52.5 sene per litre” with “60 sene per litre”; and
- (ii) 2201.1020 and 2202.1090 substituted “52.5 sene per litre” with “80 sene per litre”.

By the *Excise Tax Rates Amendment Act 2023, No. 5* (commenced on 4 July 2023):

Schedule amended by increasing the Rate of Excise for the following Tariff items

- (i) 2402.1000 and 2402.2000 substituted “\$256.52 per 1000 sticks” with “\$269.35 per 1000 sticks” and the same tariff

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items will increase commencing on 1 July 2024 and 1 July 2025 as set out below:

Tariff Item	Description	Amendments to commence on 1 July 2024	Amendments to commence on 1 July 2025
2402.1000	Cigars, Cherrots and cigarillos containing tobacco sticks	for “\$269.35” substitute “\$282.82”	for “\$282.82” substitute “\$296.96”
2402.2000	Cigarettes containing tobacco	for “\$269.35” substitute “\$282.82”	for “\$282.82” substitute “\$296.96”

- (ii) 2403.1010 and 2403.1090 substituted “\$273.12 per kg” with “\$286.78 per kg” and the same tariff items will increase commencing on 1 July 2024 and 1 July 2025 as set out below:

Tariff Item	Description	Amendments to commence on 1 July 2024	Amendments to commence on 1 July 2025
2403.1010	Twist or Stick Tobacco	for “\$286.78” substitute “\$301.12”	for “\$301.12” substitute “\$316.18”
2403.1090	Other Tobacco	for “\$286.78” substitute “\$301.12”	for “\$301.12” substitute “\$316.18”

- (iii) Inserted new tariff items and Rate of Excise 2403.1910, 2403.1920, 2403.1930, 2403.1940, 2403.1990 and the same tariff items will increase the Rate of Excise commencing on 1 July 2024 and 1 July 2025 as set out below:

Tariff Item	Description	Amendments to commence on 1 July 2024	Amendments to commence on 1 July 2025
2403.1910	Chewing tobacco	for “\$286.78” substitute “\$301.12”	for “\$301.12” substitute “\$316.18”
2403.1920	Twist tobacco	for “\$286.78” substitute “\$301.12”	for “\$301.12” substitute “\$316.18”

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2403.1930	Coarse shredded tobacco for roll your own cigarettes	for "\$286.78" substitute "\$301.12"	for "\$301.12" substitute "\$316.18"
2403.1940	Stick tobacco	for "\$286.78" substitute "\$301.12"	for "\$301.12" substitute "\$316.18"
2403.1990	Other	for "\$286.78" substitute "\$301.12"	for "\$301.12" substitute "\$316.18"



Su'a Hellene Wallwork
Attorney General of Samoa

*This Act is administered by
the Ministry for Customs and Revenue.*