



SAMOA

## EXCISE TAX (IMPORT ADMINISTRATION) ACT 1984

### Arrangement of Provisions

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## EXCISE TAX (IMPORT ADMINISTRATION) ACT 1984

1984

No.16

AN ACT to provide for the imposition and collection of excise duties on goods imported into Samoa.

*[Assent and commencement date: 25 February 1984]*

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

**2. Interpretation** – In this Act, unless the context otherwise requires:

“excise duty” means duty imposed under this Act;

“excisable goods” means goods specified in the Schedule to the Excise Tax Rate Act 1984.

**3. Act to bind Government** – This Act binds the Government.

**4. Application of Customs Act 2014** – (1) This Act is a Customs Act for the purposes of sections 3(3) and (4) of the

2 *Excise Tax (Import Administration) Act 1984*

Customs Act 2014; and in this Act, unless the context otherwise requires, expressions used have the same meaning as they have in the Customs Act 2014.

(2) The Minister, the Comptroller and a Customs Officer have and may exercise in respect of the imposition, and collection of excise duty under this Act the like power and authority (as far as the same are applicable and with all necessary modifications) as if the excise duty was duty under the Customs Act 2014.

**5. Imposition of Excise Duty** – Subject to the provisions of this Act, excise duty shall be imposed, collected and paid on the value of excisable goods imported into Samoa or entered therein for home consumption after the commencement of this Act at the rates specified for such goods in the Excise Tax Rate Act 1984.

**6. Valuation of Goods** – For the purposes of this Act, the value of excisable goods is the aggregate of:

- (a) the value for duty of such goods as defined in Division 1 of Part 8 of the Customs Act 2014; and
- (b) the value of any customs duty and import levy payable on the goods.

**7. Exemptions** – Goods exempt from customs duty under the Second Schedule of the Customs Tariff Act 1975 are exempt from excise duty.

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**REVISION NOTES 2008 – 2025**

This is the official version of this Act as at 31 December 2025.

This Act has been revised by the Legislative Drafting Division from 2008 – 2025 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:

- (a) Insertion of the commencement date
- (b) Other minor editing has been done in accordance with the lawful powers of the Attorney General.
  - (i) “Every” changed to “any”
  - (ii) Removal of “shall” from “shall have”
  - (iii) “hereby” removed

***Excise Tax (Import Administration) Act 1984*** **3**

- (c) Corrected reference to the year of the “Excise Tax Rates 1983 Act” with “1984”.

This Act has been amended since the publication of the *Consolidated Statutes of Samoa 2007*:

By the by the *Customs Act 2014, No.20*:

- |            |   |  |
|------------|---|--|
| Sections 4 | - | by substituting “section 3 of the Customs Act 1977” with “sections 3(3) and (4) of the Customs Act 2014; |
| Section 6  | - | by substituting section 123 of the Customs Act 1977 with “section 94 of the Customs Act 2014”.           |

Mauga Precious Chang  
**Attorney General of Samoa**

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