

# BEVERAGE CONTAINER TAX

## WESTERN SAMOA

### Arrangement of Provisions

#### Title

1. Short Title and commencement
2. Interpretation
3. Imposition of tax on certain beverage containers imported into Western Samoa.

1992/1993, No 13

AN ACT to impose a tax on bottles and cans in which certain beverages are imported into Western Samoa

BE IT ENACTED by the Legislative Assembly of Western Samoa in Parliament assembled as follows:-

1. **Short Title and commencement** - This Act may be cited as the Beverage Container Tax Act 1992/1993.

2. **Interpretation** - For the purposes of this Act unless the contrary intention appears -

"Bottle" includes a plastic bottle;

"Carbonated beverage" does not include wine.

3. **Imposition of tax on certain beverage containers imported into Western Samoa** -

(1) There shall be paid to the Comptroller of Customs in respect of every bottle or can imported into Western Samoa in which any beer or carbonated beverage is contained at the time of

import, a tax in the sum of 50 sene.

(2) The provisions of the Customs Act 1975 insofar as they are appropriate shall apply to the tax imposed by subsection (1) of this section as if that tax were a duty imposed by that Act or by the Customs Tariff Act 1975.

import, a tax in the sum of 50 sene.

(2) The provisions of the Customs Act 1975 insofar as they are appropriate shall apply to the tax imposed by subsection (1) of this section as if that tax were a duty imposed by that Act or by the Customs Tariff Act 1975.

# LAFOGA O PUSA OLOA TAU MEA INU

## SAMOA I SISIFO

### Faatulagaina o Aiaiga

#### Igoa

1. Igoa Puupuu ma le amataga
2. Faamatalaina o uiga o Upu
3. Faaceina o lafoga i luga o nisi pusa oloa tau mea inu e faaulufaleina mai i totonu o Samoa i Sisifo.

1992/1993, Nu 13

O SE TULAFONO e faaceina ai se lafoga i luga o fagu ma apa o lo o faaulufale mai ai nisi o mea inu i totonu o Samoa i Sisifo.

UA FAIA e le Fono Aoao Faitulafono o Samoa i Sisifo i totonu o le Palemene ua potopoto e faapea:-

1. Igoa Puupuu ma le amataga - E mafai ona taua lenci Tulafono o le Tulafono o Lafoga o Pusa Oloa Tau Mea Inu 1992/1993.

2. Faamatalaina o uiga o Upu - Mo faamoemoega o lenci Tulafono ae vagana o le a i ai se isi manatu e ese mai ai -

"Fagu" e aofia ai fagu pau uga

"Mea Inu ua ave i ai le kasa carbon dioxide" e aofia

ai uaina.

3. Faaceina o lafoga i luga o nisi pusa oloa tau mea inu e faaulufaleina mai i totonu o Samoa i Sisifo - (1) O le a tatau ona totogiina atu i le Pule o Tiute e tusa ai ma fagu uma

po o apa e faaulufale mai i totonu o Samoa i Sisifo e faapea o lo o i ai i totonu ni pia po o ni mea inu ua i ai le kasa carbon dioxide i le taimi na faaulufale mai ai, o se lafoga i le aofai e 50 sene.

(2) O aiaiga o le Tulafono o Tiute 1975 pe a fai e talafeagai ai e tatau ona faaaogaina i lafoga ua faaccina e le faafuaiupu (1) o lenei fuaiupu e avea ai e faapei o lene lafoga o se tiute ua faaccina i ai e lene Tulafono po o le Tulafono o le Faasologa o Tiute 1975.