

ACT NO. 7 OF 2014

I assent.

E. NAILATIKAU
President

[15 December 2014]

AN ACT**TO AMEND THE EXCISE ACT 1986**

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

1.—(1) This Act may be cited as the Excise (Budget Amendment) Act 2014 and shall come into force on 21st November, 2014.

(2) The Excise Act 1986 shall be referred to as the “Principal Act”.

Schedule 2 amended

2. Part 1 of Schedule 2 to the Principal Act is amended—

(a) by deleting the expressions contained in column 2 below and substituting with the expressions contained in column 3 below for the items contained in column 1—

<i>Column 1 Item</i>	<i>Column 2 (\$) Delete</i>	<i>Column 3 (\$) Substitute</i>
1.01	“175.48”	“193.03”
1.02	“116.99”	“128.69”
1.03	“175.48”	“193.03”

1.03	“116.99”	“128.69”
2.01	“101.11”	“111.22”
2.02	“59.40”	“65.34”
2.03	“101.11”	“111.22”
2.03	“59.40”	“65.34”
3.01	“1.73”	“1.90”
3.02	“2.02”	“2.22”
4.01	“66.66”	“73.33”
4.03	“38.07”	“41.88”
4.04	“66.66”	“73.33”
4.05	“1.24”	“1.36”
5.01	“3.06”	“3.37”
5.02	“2.68”	“2.95”
5.03	“3.06”	“3.37”
5.04	“2.68”	“2.95”

(b) by deleting item No. 7 and substituting the following—

<i>Item</i>	<i>Description</i>
“7. Sweetened beverage with added sugar or artificial sweetener	5 cents per litre”

Passed by the Parliament of the Republic of Fiji this 11th day of December 2014.