

BILL NO. 32 OF 2015

A BILL

FOR 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 2015 and shall come into force on 6 November 2015.

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

New section inserted

2. The Principal Act is amended by inserting the following new provision after section 15—

“Standards for Export and Excise Warehouses

15A. Prior to issuing a licence for an export or excise warehouse under this Act, the Comptroller shall, in addition to ensuring that all other requirements under this Act have been fulfilled, ensure that the warehouse is compliant with and has been certified in accordance with—

- (a) Occupational Health and Safety standards; and
- (b) proper fire and safety standards by the National Fire Authority.”

Schedule 2 amended

3. 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	“193.03”	“228.74”
1.02	“128.69”	“152.50”
1.03	“193.03”	“228.74”
1.03	“128.69”	“152.50”
2.01	“111.22”	“131.80”
2.02	“65.34”	“77.43”
2.03	“111.22”	“131.80”
2.03	“65.34”	“77.43”
3.01	“1.90”	“2.25”
3.02	“2.22”	“2.63”
4.01	“73.33”	“86.90”
4.03	“41.88”	“49.63”
4.04	“73.33”	“86.90”
4.05	“1.36”	“1.61”
5.01	“3.37”	“3.99”
5.02	“2.95”	“3.50”
5.03	“3.37”	“3.99”
5.04	“2.95”	“3.50”

- (b) by deleting items No. 6 and 7 and substituting with the following new items—

“6.00	carbonated soft drinks	“10”
7.00	Sweetened beverages with added sugar or artificial sweetener	“10”

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November 2015

EXCISE (BUDGET AMENDMENT) BILL 2015

EXPLANATORY NOTE

(This note is not part of the Bill and is only intended to indicate its general effect)

1.0 BACKGROUND

1.1 This Bill seeks to amend the Excise Act 1986 (**‘Principal Act’**).

2.0 CLAUSES

Clause 1 Provides for the short title and the commencement provision.

Clause 2 Clause 2 is amended by inserting new provisions which ensure that any warehouse within which manufactured goods are stored comply with Occupational Health and Safety standards and fire and safety standards by the National Fire Authority.

Clause 3 The Principal Act is amended to reflect an 18.5% increase in excise duty on alcohol, tobacco and cigarettes and an increase of 5 cents per litre for sweetened beverages and carbonated drinks.

3.0 MINISTERIAL RESPONSIBILITY

3.1 The Act comes under the responsibility of the Minister responsible for Finance.

A. SAYED-KHAIYUM
Attorney-General