

BILL NO. 17 OF 2018

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 2018.
- (2) This Act comes into force on 29 June 2018.
- (3) In this Act, the Excise Act 1986 is referred to as the “Principal Act”.

Section 2 amended

2. Section 2(1) of the Principal Act is amended by inserting the following new definition—

““Service” means the Fiji Revenue and Customs Service established under section 3 of the Fiji Revenue and Customs Service Act 1998;”.

Part 8A inserted

3. The Principal Act is amended after section 64 by inserting the following new Part—

“PART 8A — INFRINGEMENT NOTICES

Interpretation of this Part

64A. In this Part, unless the context otherwise requires—

“fixed penalty” means a penalty specified in, and payable on receipt of, an infringement notice;

“infringement notice” means a notice prescribed by regulations and issued by a proper officer under section 64B; and

“prescribed offence” means an offence committed under this Act for which a fixed penalty is payable as prescribed by regulations.

Infringement notices

64B.—(1) Subject to this Part, where a proper officer has reason to believe that a person has committed a prescribed offence, the proper officer may institute proceedings in respect of the alleged commission of the offence by issuing upon that person an infringement notice.

(2) An infringement notice issued under subsection (1) must—

- (a) name the person to whom the infringement notice is issued;
- (b) specify the particulars of the offence;
- (c) specify the fixed penalty that the person named on the infringement notice is required to pay; and
- (d) specify any other information prescribed by regulations.

(3) A fixed penalty payable under this Act or any regulations made under this Act is a debt due to the State that—

- (a) is to be collected by the Service in the manner and form prescribed by regulations;
- (b) following the collection of the fixed penalty under paragraph (a), is to be paid by the Service into the Consolidated Fund; and
- (c) ceases to be due—
 - (i) at the time the fixed penalty is paid; or
 - (ii) on acquittal or conviction of the prescribed offence or on the determination of the proceedings by the court or tribunal in which the proceedings were instituted.

Regulations for issuance of infringement notices

64C. The Minister may make regulations prescribing matters that are required to be prescribed or are necessary or convenient to be prescribed for the issuance of infringement notices under this Part, including—

- (a) the offences for which infringement notices may be issued;
- (b) the fixed penalties for prescribed offences;
- (c) the manner, form and time frames for which infringement notices are to be issued;
- (d) the actions a person may undertake on receipt of an infringement notice; and
- (e) the penalties that a person to whom an infringement notice has been issued may be liable to.”.

Schedule 2 amended

4. Part 1 of Schedule 2 to the Principal Act is amended by deleting the expressions contained in the second column and substituting the expressions contained in the third column for the items listed in the first column—

<i>Column 1 Item</i>	<i>Column 3 Delete</i>	<i>Column 3 Substitute</i>
1.01	“\$3.02”	“\$3.47”
1.02	“\$2.01”	“\$2.31”
1.03	“\$3.02”	“\$3.47”
1.03	“\$2.01”	“\$2.31”
2.01	“\$174.30”	“\$200.45”
2.02	“\$102.40”	“\$117.76”
2.03	“\$174.31”	“\$200.45”
2.03	“\$102.40”	“\$117.76”
3.01	“\$2.98”	“\$3.43”
3.02	“\$3.47”	“\$3.99”
4.01	“\$114.93”	“\$132.17”
4.02	“\$0.17”	“\$0.20”
4.03	“\$65.63”	“\$75.47”
4.04	“\$114.93”	“\$132.17”
4.05	“\$2.13”	“\$2.45”
5.01	“\$5.28”	“\$6.07”
5.02	“\$4.63”	“\$5.32”
5.03	“\$5.28”	“\$6.07”
5.04	“\$4.63”	“\$5.32”

June 2018

EXCISE (BUDGET AMENDMENT) BILL 2018

EXPLANATORY NOTE

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

1.0 BACKGROUND

1.1 The Excise (Budget Amendment) Bill 2018 (**‘Bill’**) seeks to amend the Excise Act 1986 (**‘Act’**).

2.0 CLAUSES

2.1 Clause 1 of the Bill provides for the short title and commencement. If passed by Parliament, the amending legislation will come into force on 29 June 2018.

2.2 Clause 2 of the Bill amends section 2(1) of the Act to insert the definition of “Service” for the purpose of clarity with regard to the role of the Fiji Revenue and Customs Service in the collection of fixed penalties under the newly introduced provisions on infringement notices in clause 3 of the Bill.

2.3 Clause 3 of the Bill introduces a new Part 8A to provide for infringement notices and empower proper officers under the Act to issue infringement notices and collect fixed penalties for prescribed offences.

2.4 Clause 4 of the Bill amends Part 1 of Schedule 2 to the Act to reflect a 15% increase in excise duty on alcohol, tobacco and cigarettes. The increase in the price of alcohol, tobacco and cigarettes is envisaged to deter the excessive consumption of these goods and in turn minimise the rise of non-communicable diseases in Fiji.

3.0 MINISTERIAL RESPONSIBILITY

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

A. SAYED-KHAIYUM
Attorney-General