

BILL NO. 23 OF 2020

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 2020.
- (2) This Act comes into force on 18 July 2020.
- (3) In this Act, the Excise Act 1986 is referred to as the “Principal Act”.

Schedule 1 amended

2. Schedule 1 to the Principal Act is amended in column 3 in relation to item 7 after “sweetener” by inserting “but not including sweetened or flavoured milk”.

Schedule 2 amended

3. Schedule 2 to the Principal Act is amended in Part 1, as provided in the table below, by deleting the expressions specified in the second column and substituting the expressions specified in the third column, in relation to the items listed in the first column—

<i>Column 1 Item</i>	<i>Column 2 Delete</i>	<i>Column 3 Substitute</i>
3.01	“\$3.43”	“\$1.72”
3.02	“\$3.99”	“\$2.00”
4.03	“\$75.47”	“\$37.74”
4.04	“\$132.17”	“\$66.09”
4.05	“\$2.45”	“\$1.23”
5.01	“\$6.07”	“\$3.04”
5.02	“\$5.32”	“\$2.66”
5.03	“\$6.07”	“\$3.04”
5.04	“\$5.32”	“\$2.66”
7.00	“Sweetened beverages with added sugar or artificial sweetener”	“Sweetened beverages with added sugar or artificial sweetener but does not include sweetened or flavoured milk”

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July 2020

EXCISE (BUDGET AMENDMENT) BILL 2020

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 2020 (**‘Bill’**) seeks to amend the Excise Act 1986 (**‘Act’**) to address budgetary policy changes in the 2020-2021 Budget.

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 18 July 2020.

2.2 Clause 2 of the Bill amends Schedule 1 to the Act to clarify that sweetened or flavoured milk are not goods subject to excise duty.

2.3 Clause 3 of the Bill amends Part 1 of Schedule 2 to the Act to—

(a) reflect a 50% decrease in the rate of excise duty on alcohol; and

(b) remove the imposition of excise duty on sweetened or flavoured milk.

3.0 MINISTERIAL RESPONSIBILITY

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

A. SAYED-KHAIYUM
Attorney-General