

BILL NO. 28 OF 2019

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 (Amendment) (No. 2) Act 2019.

(2) This Act comes into force on a date appointed by the Minister by notice in the Gazette.

Schedule 1 amended

2. Schedule 1 to the Excise Act 1986 is amended by—

(a) in item 7—

(i) in column 2 after “drinks”, inserting “and sweetened beverages”; and

(ii) in column 3 after “alcohol”, inserting “and sweetened beverages with added sugar or artificial sweetener”; and

(b) in item 8, deleting columns 1, 2 and 3.

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Suvavou House
Suva*

August 2019

EXCISE (AMENDMENT) (NO. 2) BILL 2019

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 (Amendment) (No. 2) Bill 2019 (**‘Bill’**) seeks to amend the Excise Act 1986 (**‘Act’**) for the purpose of providing clarity.

2.0 CLAUSES

2.1 Clause 1 of the Bill provides for the short title and commencement. If passed by Parliament, the amending legislation comes into force on a date appointed by the Minister by notice in the Gazette.

2.2 Clause 2 of the Bill amends item 7 in Schedule 1 to the Act (**‘Schedule 1’**) by clarifying that excise duty is charged on sweetened beverages for the purposes of the Act.

2.3 Clause 2 of the Bill also removes item 8 from Schedule 1 as excise duty is not charged on optical media.

3.0 MINISTERIAL RESPONSIBILITY

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

A. SAYED-KHAIYUM
Attorney-General