

**ACT NO. 9 OF 2023**

I assent.

W. KATONIVERE  
President

[14 July 2023]

**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 2023.

(2) This Act comes into force on 30 June 2023, except sections 3 and 4(c) which come into force on 1 January 2024.

(3) In this Act, the Excise Act 1986 is referred to as the “Principal Act”.

*Section 41 amended*

**2.** Section 41 of the Principal Act is amended by—

(a) in subsection (2) after “or thing” wherever it appears, inserting “including electronic data”; and

(b) after subsection (4), inserting the following new subsection—

“(5) Section 111(1A) of the Customs Act 1986 applies for the purposes of electronic data.”.

*Schedule 1 amended*

3. Schedule 1 to the Principal Act is amended after item 7 by inserting the following new items—

“8	Sweet biscuits, waffles and wafers	Sweet biscuits, waffles and wafers are commonly eaten as snack food and are in general made from flour or from starch and sweetened with sugar.
9	Ice cream and other edible ice, whether or not containing cocoa, including frozen confectionary	Ice cream and frozen confectionery mainly consisting of water, colorants, flavours and sweetening, and are obtained by freezing.
10	Snack food	Snack food are prepared food obtained by roasting, frying, baking, swelling and the like.
11	Sugar confectioneries (excluding traditional Indian sweets)	Sugar confectionaries are food items rich in sugar and carbohydrates.”.

*Schedule 2 amended*

4. Schedule 2 to the Principal Act is amended in Part 1 by—

- (a) in the notes after “hydrometer”, inserting “or an approved apparatus”;
- (b) 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, as provided in the table below—

<i>Column 1 Item</i>	<i>Column 2 Delete</i>	<i>Column 3 Substitute</i>
1.01	“\$3.47”	“\$3.64”
1.02	“\$2.31”	“\$2.43”
1.03	“\$3.47”	“\$3.64”
1.03	“\$2.31”	“\$2.43”
2.01	“\$200.45”	“\$210.47”
2.02	“\$117.76”	“\$123.65”
2.03	“\$200.45”	“\$210.47”
2.03	“\$117.76”	“\$123.65”
3.01	“\$1.72”	“\$1.81”
3.02	“\$2.00”	“\$2.10”
4.01	“\$132.17”	“\$138.78”
4.02	“\$0.20”	“\$0.21”
4.03	“\$37.74”	“\$39.63”
4.04	“\$66.09”	“\$69.39”
4.05	“\$1.23”	“\$1.29”
5.01	“\$3.04”	“\$3.19”

<i>Column 1 Item</i>	<i>Column 2 Delete</i>	<i>Column 3 Substitute</i>
5.02	“\$2.66”	“\$2.79”
5.03	“\$3.04”	“\$3.19”
5.04	“\$2.66”	“\$2.79”
6.00	“\$0.35”	“\$0.40”
7.00	“\$0.35”	“\$0.40”; and

(c) after item 7.00, inserting the following new items—

“8.00	Sweet biscuits, waffles and wafers	\$0.40 per kilogram
9.00	Ice cream and other edible ice, whether or not containing cocoa, including frozen confectionary	\$0.40 per litre
10.00	Snack food	\$0.40 per kilogram
11.00	Sugar confectioneries (excluding traditional Indian sweets)	\$0.40 per kilogram”.

Passed by the Parliament of the Republic of Fiji this 14th day of July 2023.