

BILL NO. 9 OF 2023

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 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”.

June 2023

EXCISE (BUDGET AMENDMENT) BILL 2023

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 2023 (**'Bill'**) seeks to amend the Excise Act 1986 (**'Act'**) to address budgetary policy changes in the 2023-2024 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 30 June 2023, except for clauses 3 and 4(c) of the amending legislation which will come into force on 1 January 2024.

2.2 Clause 2 of the Bill amends section 41 of the Act to provide that a proper officer under the Act may require information including electronic data relating to excisable goods or materials while accessing an excise factory or an excise warehouse. Clause 2 of the Bill also amends section 41 of the Act to insert a new subsection to provide that electronic data required by the proper officer will be dealt with in accordance with section 111(1A) of the Customs Act 1986.

2.3 Clause 3 of the Bill amends Schedule 1 to the Act to insert new items in the list of goods which will be subject to excise duty. These new items are sweet biscuits, waffles and wafers, ice cream and other edible ice, frozen confectionary, snack food and sugar confectioneries.

2.4 Clause 4 of the Bill amends Schedule 2 to the Act to indicate that in addition to the Gay Lussac's hydrometer, an approved apparatus may also be an authorised instrument for the measurement of alcohol. Clause 4 of the Bill also amends Schedule 2 to the Act to reflect the increase in the rate of excise duty on alcohol, tobacco, sugar sweetened beverages, sweet biscuits, juice, ice cream, snacks obtained by roasting, frying, baking or swelling, and sugar confectioneries.

3.0 MINISTERIAL RESPONSIBILITY

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

S. TURAGA
Attorney-General