

ACT NO. 13 OF 2025

I assent.

R. N. T. LALABALAVU
President

[21 July 2025]

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 2025.
- (2) This Act comes into force on 1 August 2025.
- (3) In this Act, the Excise Act 1986 is referred to as the “Principal Act”.

Section 2 amended

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

- (a) in the definition of “manufacture”, in paragraph (c), deleting “goods” and substituting “and non-excisable goods in order to make an excisable product”; and
- (b) after the definition of “proper officer”, inserting the following new definition—

““raw materials” means any substance or material, used as an input in the manufacture of any finished excise product excluding materials with a basis of alcohol for the manufacture of intoxicating liquors;”.

Section 28 amended

3. Section 28 of the Principal Act is amended after subsection (3) by inserting the following new subsection—

“(3A) A fee of \$15 is payable for any modification of any entry or assessment made by a person for the purpose of any entry lodged and processed by the Comptroller.”.

Part 8B inserted

4. The Principal Act is amended after Part 8A by inserting the following new Part—

“PART 8B – DEMERIT POINTS SYSTEM

Demerit points

64D.—(1) In this section—

“demerit points system” means a system to provide the Service with an approach to treat non-compliance and offences by a licensed excise operator, where the demerit points system will allow the Service to mitigate the risks associated with licensed excise operators by allowing for immediate and responsive treatment options to manage such behaviors; and

“prescribed offence” means an offence under this Act.

(2) Where a proper officer has reason to believe that a person has committed a prescribed offence, the proper officer may issue demerit points in relation to the offence by issuing a demerit points letter.

(3) A demerit point in subsection (2) must be issued by a demerit points letter to the excise licensee specifying the following—

- (a) the name of the excise licensee to whom the demerit point is issued;
- (b) the particulars of the prescribed offence;
- (c) the number of demerit points deducted; and
- (d) any other information prescribed by regulation.

(4) The applicable penalty awarded in column 2 of the table to this section will be determined in accordance with the number of demerit points deducted in column 1 of the table.

<i>Total demerit points deducted</i>	<i>Penalty awarded</i>
25 Demerit points	Warning letter
50 Demerit points	Pecuniary penalty
75 Demerit points	6 Months suspension
100 Demerit points	Licence revocation

(5) Any fine collected from the pecuniary penalty will be determined through the penalty matrix and collected by the Service in the manner and form prescribed by regulations.

(6) The fine collected in subsection (5) is to be paid by the Service into the consolidated account.

Regulation for issuance of demerit points system

64E. The Minister on the advice of the Comptroller may make regulations to prescribe matters that is required to be prescribed or are necessary or convenient to be prescribed for the application of the demerit points system under this Part, including—

- (a) the offence for which the demerit point is issued;
- (b) the demerit point to be issued to an excise licensee;
- (c) the fine collected for a penalty under any prescribed offence;
- (d) the manner, form and time frames for which a demerit point is issued; and
- (e) the actions an excise licensee may take on receipt of a demerit letter under section 64D(3).”.

Schedule 1 amended

5. Schedule 1 to the Principal Act is amended in item 3 by deleting “apples or pears” and substituting “any raw materials approved by the Comptroller.”.

Passed by the Parliament of the Republic of Fiji this 18th day of July 2025.