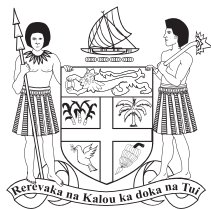


ACT NO. 18 OF 2026



I assent.

RATU N. T. LALABALAVU
President

[17 July 2026]

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 2026.
- (2) This Act comes into force on 26 June 2026.
- (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 after item 11 by inserting the following new item—

“12	Liqueur	Product prepared by mixing distilled spirits with fruit, plant products, natural concentrate flavours, essences, liqueur base extracts or other flavouring substances to which sugar or other sweetening agents may be added.”.
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Schedule 2 amended

3. Schedule 2 to the Principal Act is amended in Part 1 after item 4.05 by inserting the following new items—

“4.06	liqueur of a strength exceeding 11.49% but not exceeding 57.12%	\$41.61 per litre
4.07	liqueur of a strength exceeding 57.12%	\$72.86 per litre of alcohol”.

Passed by the Parliament of the Republic of Fiji this 17th day of July 2026.