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31 DEC 1986

PACIFIC COLLECTION



I assent.

[L.S.]

P. K. GANILAU

Governor-General

16th December 1986

AN ACT

TO AMEND THE EXCISE ACT, 1986 *Act No. 13 of 1986*

ENACTED by the Parliament of Fiji— [16th December 1986]

Short title

1. This Act may be cited as the Excise (Amendment) Act, 1986.

Schedule 1 Amended

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

(a) by substituting the following item for Item No. 15—

"15	Snack foods (excluding roasted peanuts)	Prepared foods obtained by swelling or roasting cereals, cereal products, dried leguminous vegetables, starches and the like; and similar food stuffs made from flours of cereals and dried leguminous vegetables";
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(b) by adding the following items immediately after Item No. 47—

"48	Aluminium utensils	Articles such as pots, pans, casseroles, kettles, trays, dishes and the like of aluminium commonly used in households, hotels, restaurants, hospitals and similar estab-
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| 49 | Baking powder | Preparations consisting of mixtures of chemical products (e.g sodium bicarbonate, tartaric acid, ammonium carbonate, phosphates, etc.) used in baking for leavening dough |
| 50 | Blank Video Cassettes | Containers holding blank magnetic tape for the purpose of recording image and sound |
| 51 | Cake Mix | Preparation consisting of mixtures of various ingredients (e.g flour, starches, butter or fat, sugar, milk, cream, eggs, fruits, chocolate etc.) used for baking cakes |
| 52 | Custard Powder | Preparation consisting of mixtures of various ingredients (e.g dried eggs, fine flour, sugar, etc.) which when added to liquids such as milk produces custard |
| 53 | Fluorescent Light Units | Electric light units comprising frame, tube holders, ballast, capacitor, starter socket and starter, whether or not supplied with fluorescent tubes |
| 54 | Jelly Crystals | Preparation in the form of crystallized powder consisting of a mixture of various ingredients (e.g sugar, gelatine, food acid, salt, artificial colours and flavours, etc.) used in making jelly |
| 55 | Exhaust Pipes and Exhaust Boxes | Lengths of metal tube of various designs forming the exhaust system of an internal-combustion engine whether or not incorporating exhaust boxes (silencers); exhaust boxes (silencers), to suppress loud sounds emitted from internal-combustion engines |

56	Paper Bags (except multiwall paper bags)	Bags made of paper normally used for packaging of goods for transport, storage or sales
57	Sweet Biscuits	Fine baker's ware prepared with a base of flour, sugar and sweetening matter, fat, etc., whether or not containing added almonds, flavouring, chocolate, etc."

Schedule 2 Amended

3. Schedule 2 to the Excise Act is amended—

- (a) by substituting the expression '42.42' for the expression '38.42' in column 3 of Item No. 1.01;
- (b) by substituting the expression '28.97' for the expression '24.97' in column 3 of Item No. 1.02;
- (c) by substituting the expression '42.42' for the expression '38.42' and the expression '28.97' for the expression '24.97' in column 3 of Item No. 1.03;
- (d) by substituting the expression '\$38.90' for the expression '\$34.70' in column 3 of Item No. 2.01;
- (e) by substituting the expression '\$18.38' for the expression '\$17.84' in column 3 of Item No. 2.02;
- (f) by substituting the expression '\$38.90' for the expression '\$34.70' and the expression '\$18.38' for the expression '\$17.84' in column 3 of Item No. 2.03;
- (g) by substituting the expression '72' for the expression '66' in column 3 of Item No. 3.00;
- (h) by substituting the expression '\$20.88' for the expression '\$20.13' in column 3 of Item No. 4.01;
- (i) by substituting the expression '\$12.00' for the expression '\$11.50' in column 3 of Item No. 4.03;
- (j) by substituting the expression '\$20.88' for the expression '\$20.13' in column 3 of Item No. 4.04;
- (k) by substituting the expression '75 cents' for the expression '\$1.30' in column 3 of Item No. 15.00;
- (l) by adding the following items immediately after Item No. 47.00—
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| 48.00 | Aluminium Utensils | 25 cents per kilogram |
| 49.00 | Baking Powder | 10 cents per kilogram |

Excise (Amendment)—27 of 1986

50.00	Blank Video Cassettes	25 cents per unit
51.00	Cake Mix	10 cents per kilogram
52.00	Custard Powder	10 cents per kilogram
53.00	Fluorescent Light Units	50 cents per unit
54.00	Jelly Crystals	25 cents per kilogram
55.00	Exhaust Pipes and Exhaust Boxes	50 cents per unit
56.00	Paperbags (except multiwall paperbags)	8 cents per kilogram
57.00	Sweet Biscuits	45 cents per kilogram.

(m) by adding the following item immediately after item (4) in Part 2—

“(5) Snack foods prepared domestically in small quantities for retail sale and accepted as such by the Comptroller.”.

Passed by the House of Representatives this second day of December, in the year of our Lord one thousand, nine hundred and eighty-six.

Passed by the Senate this tenth day of December, in the year of our Lord one thousand, nine hundred and eighty-six.