

ACT NO. 22 OF 2003



I assent.

[L.S.]

J. SENILOLI
Acting President

[17 December 2003]

AN ACT

TO AMEND THE EXCISE ACT

[7 November 2003]

[1 January 2004]

ENACTED by the Parliament of the Fiji Islands—

Short title, etc

1.—(1) This Act may be cited as the Excise (Budget Amendment) Act 2003 and is deemed to have commenced on 7th November 2003, except sections 2 and 3 which shall come into force on 1st January 2004.

(2) In this Act, the Excise Act, is referred to as the "principal Act".

Section 26 amended

2. Section 26 of the principal Act is amended by repealing subsections (2) and (3) and substituting the following subsections—

"(2) The Comptroller may, if an owner of excisable goods gives such security by bond or otherwise, as the Comptroller requires, defer the payment of excise duty, and in that case all excise duties which would have become due within a duty accounting period shall be paid to the Comptroller within 3 working days or such longer period, as the Comptroller may approve, of the last day of such duty accounting period or other prescribed period."

(3) For the purposes of subsection (2), the expression "duty accounting period" in relation to manufacturers of excisable products means a period of one week from Monday to Sunday in which goods may be manufactured, exported, transferred or entered into home consumption."

Section 28(1) amended

3. Section 28(1) of the principal Act is amended by repealing subsections (1) and (2) and substituting the following subsections—

"(1) A manufacturer shall, within 3 working days or such longer period as the Comptroller may approve of the close of a accounting duty period or other prescribed period, deliver to the Comptroller, in a form approved by the Comptroller, a duly signed account of—

- (a) all materials in or received into the manufacturer's excise factory;
 - (b) all excisable materials manufactured in, delivered to, used in that factory, or, removed to or from that excise factory, to or from another excise factory or to or from an excise warehouse, lost in that excise factory by evaporation, leakage or otherwise disposed of; and
 - (c) pay all excise duties, on an approved form, which became due from that excise manufacturer during that week or other prescribed period.
- (2) A manufacturer that contravenes subsection (1) commits an offence and is liable on a conviction to a fine not exceeding \$5,000."

Schedule 1 amended

4. Schedule 1 to the principal Act is amended—

- (a) by deleting the "full stop" appearing at the end of column 3 to item No. 4 and adding the words "or obtained from any other process" immediately afterwards.
- (b) by adding Item Nos. 5 and 6 immediately after Item No. 4

Column 1 Item	Column 2 Goods	Column 3 Description
"5	Alcoholic Beverages	Ready to drink (RTDs) mixtures of any alcoholic strength by volume of 11.49% vol or less
6	Wine whether or not fermented and whether or not charged with carbon dioxide	Wine obtained from grapes or any other produce whether or not fermented, with or without alcohol added and have an alcoholic strength by volume exceeding 0.5% vol."

Schedule 2 amended

5. Part 1 of Schedule 2 to the principal Act is amended by—
- (a) substituting the expression "120.30 cents" for the expression "116.80 cents" in column 3 of Item No. 1.01;
 - (b) substituting the expression "80.20 cents" for the expression "77.87 cents" in column 3 of Item No. 1.02;
 - (c) substituting the expression "120.30 cents" for the expression "116.80 cents" and the expression "80.20 cents" for the expression "77.87 cents" in column 3 of Item No. 1.03;
 - (d) substituting the expression "\$69.32" for the expression "\$67.31" in column 3 of Item No. 2.01;
 - (e) substituting the expression "\$40.71" for the expression "\$39.53" in column 3 of Item No. 2.02;
 - (f) substituting the expression "\$69.32" for the expression "\$67.31" and the expression "\$40.71" for the expression "\$39.53" in column 3 of Item No. 2.03;
 - (g) deleting item No. 3.0 and substituting with the following—

<i>Column 1</i> <i>Item</i>	<i>Column 2</i> <i>Excisable Goods</i>	<i>Column 3</i> <i>Rate of Excise Duty</i>
"3.01	Ale, beer, stout, porter and other fermented liquors and cider and perry of an alcoholic strength of 3.00% by volume or less	\$1.18 per litre
3.02	Ale, beer, stout, porter and other fermented liquors and cider and perry of an alcoholic strength of 3.01% by volume or more	\$1.38 per litre

- (h) substituting the expression "\$45.69" for the expression "\$44.36" in column 3 of Item No. 4.01;
- (i) substituting the expression "\$26.10" for the expression "\$25.34" in column 3 of Item No. 4.03; and
- (j) substituting the expression "\$45.69" for the expression "\$44.36" in column 3 of Item No. 4.04".
- (k) adding item Nos. 4.05, 5.00, 5.01, 5.02, 5.03 and 5.04 immediately after item No. 4.04

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<i>Column 1</i> <i>Item</i>	<i>Column 2</i> <i>Excisable Goods</i>	<i>Column 3</i> <i>Rate of Excise Duty</i>
"4.05	Ready to drink mixtures of any alcohol and non alcoholic beverages of an alcoholic strength by volume of 11.49% vol or less	\$0.85 per litre
5.00	Wine:	
5.01	Sparkling wine	\$2.10 per litre
5.02	Still wine	\$1.85 per litre
5.03	Other fermented beverages, sparkling	\$2.10 per litre
5.04	Other fermented beverages, still	\$1.85 per litre

Passed by the House of Representatives this 3rd day of December 2003.

Passed by the Senate this 15th day of December 2003.