

EXCISE ACT
(BILL NO. 27 OF 2017)

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BILL NO. 27 OF 2017

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 2017.
- (2) This Act shall come into force on 30 June 2017.
- (3) In this Act, the Excise Act 1986 is referred to as the “Principal Act”.

Section 8 amended

2. Section 8(1) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 10 amended

3. Section 10(3) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 11 amended

4. Section 11(3) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 13 amended

5. Section 13(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 14 amended

6. Section 14(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 15 amended

7. Section 15(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 18 amended

8. Section 18(4) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 19 amended

9. Section 19(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 20 amended

10. Section 20(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 21 amended

11. Section 21(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 22 amended

12. Section 22(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 28 amended

13. Section 28(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 30 amended

14. Section 30(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 42 amended

15. Section 42(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 45 amended

16. Section 45(5) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 47 amended

17. Section 47(3) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 51 amended

18. Section 51(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 52 amended

19. Section 52 of the Principal Act is amended by deleting “\$20,000 or to imprisonment for a term not exceeding 4 years, or to both” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 53 amended

20. Section 53 of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 54 amended

21. Section 54 of the Principal Act is amended by deleting “\$20,000 or to imprisonment for a term not exceeding one year, or to both” and substituting “\$25,000 or 3 times the value of the excisable goods or materials, whichever is greater or to imprisonment for a term not exceeding 10 years, or to all penalties”.

Section 55 amended

22. Section 55 of the Principal Act is amended by —

- (a) in subsection (1), deleting “\$20,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”; and
- (b) in subsection (2), deleting “\$20,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 56 amended

23. Section 56(3) of the Principal Act is amended by deleting “\$20,000, or to imprisonment for a term not exceeding 2 years, or to both” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 57 amended

24. Section 57 of the Principal Act is amended by deleting “\$20,000, or to imprisonment for a term not exceeding 2 years, or to both” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 58 amended

25. Section 58 of the Principal Act is amended by deleting “\$20,000, or to imprisonment for a term not exceeding 3 years, or to both” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 59 amended

26. Section 59 of the Principal Act is amended by deleting “\$10,000, or to imprisonment for a term not exceeding 2 years, or to both” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 64 amended

27. Section 64(1) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 65 amended

28. The Principal Act is amended by deleting section 65.

Section 71 amended

29. Section 71 of the Principal Act is amended by—

- (a) in subsection (2), deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”; and
- (b) in subsection (4), deleting “imprisonment for a term not exceeding 12 months” and substituting “a fine not exceeding \$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 72A amended

30. Section 72A(3) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 80 amended

31. Section 80(3) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 81 amended

32. Section 81(5) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 86 amended

33. Section 86(2)(a) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Section 87 amended

34. Section 87(2) of the Principal Act is amended by deleting “\$10,000” and substituting “\$25,000 or to imprisonment for a term not exceeding 10 years, or both”.

Schedule 2 amended

35. Part 1 of Schedule 2 to the Principal Act is amended by deleting the expressions contained in the second column and substituting with the expressions contained in the third column for the items listed in the first column—

<i>Column 1 Item</i>	<i>Column 2 Delete</i>	<i>Column 3 Substitute</i>
1.01	“\$2.63”	“\$3.02”
1.02	“\$1.75”	“\$2.01”
1.03	“\$2.63”	“\$3.02”
1.03	“\$1.75”	“\$2.01”
2.01	“\$151.57”	“\$174.30”
2.02	“\$89.04”	“\$102.40”
2.03	“\$151.57”	“\$174.31”

2.03	“\$89.04”	“\$102.40”
3.01	“\$2.59”	“\$2.98”
3.02	“\$3.02”	“\$3.47”
4.01	“\$99.94”	“\$114.93”
4.02	“15 cents”	“\$0.17”
4.03	“\$57.07”	“\$65.63”
4.04	“\$99.94”	“\$114.93”
4.05	“\$1.85”	“\$2.13”
5.01	“\$4.59”	“\$5.28”
5.02	“\$4.03”	“\$4.63”
5.03	“\$4.59”	“\$5.28”
5.04	“\$4.03”	“\$4.63”
6.00	“30 cents”	“\$0.35 per litre”
7.00	“30 cents”	“\$0.35 per litre”

June 2017

EXCISE (BUDGET AMENDMENT) BILL 2017

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 2017 (“**Bill**”) seeks to amend the Excise Act 1986 (“**Act**”).

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 2017.

2.2 Clauses 2 to 34 of the Bill amend the Act in order to align all the fines and penalties in the Act for the purposes of consistency.

2.3 Clause 35 of the Bill amends the Act to reflect a 15% increase in excise duty on alcohol, tobacco and cigarettes and a similar 15% increase in excise duty for sweetened beverages and carbonated drinks.

2.4 The increase in the price of alcohol, tobacco, cigarettes, sweetened beverages and carbonated drinks is envisaged to deter the excessive consumption of these goods and in turn minimise the rise of non-communicable diseases in Fiji.

3.0 MINISTERIAL RESPONSIBILITY

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

A. SAYED-KHAIYUM
Attorney-General