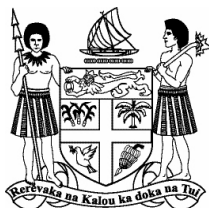


ACT NO. 25 OF 2015

I assent.

J. K. KONROTE
President

[23 November 2015]

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 2015 and shall come into force on 6 November 2015.

(2) In this Act, the Excise Act 1986 shall be referred to as the “Principal Act”.

New section inserted

2. The Principal Act is amended by inserting the following new provision after section 15—

“Standards for Export and Excise Warehouses

15A. Prior to issuing a licence for an export or excise warehouse under this Act, the Comptroller shall, in addition to ensuring that all other requirements under this Act have been fulfilled, ensure that the warehouse is compliant with and has been certified in accordance with—

- (a) Occupational Health and Safety standards; and
- (b) proper fire and safety standards by the National Fire Authority.”

*Schedule 2 amended***3.** Part 1 of Schedule 2 to the Principal Act is amended—

- (a) by deleting the expressions contained in column 2 below and substituting with the expressions contained in column 3 below for the items contained in column 1 —

<i>Column 1 Item</i>	<i>Column 2 (\$) Delete</i>	<i>Column 3 (\$) Substitute</i>
“1.01	“193.03”	“228.74”
1.02	“128.69”	“152.50”
1.03	“193.03”	“228.74”
1.03	“128.69”	“152.50”
2.01	“111.22”	“131.80”
2.02	“65.34”	“77.43”
2.03	“111.22”	“131.80”
2.03	“65.34”	“77.43”
3.01	“1.90”	“2.25”
3.02	“2.22”	“2.63”
4.01	“73.33”	“86.90”
4.03	“41.88”	“49.63”
4.04	“73.33”	“86.90”
4.05	“1.36”	“1.61”
5.01	“3.37”	“3.99”
5.02	“2.95”	“3.50””
5.03	“3.37”	“3.99”
5.04	“2.95”	“3.50””

- (b) by deleting items No. 6 and 7 and subsisting with the following new items—

“6.00	carbonated soft drinks	“10”
7.00	Sweetened beverages with added sugar or artificial sweetener	“10””

Passed by the Parliament of the Republic of Fiji this 20th day of November 2015.