

**ACT NO. 9 OF 2024**

I assent.

W. M. KATONIVERE

President

[12 July 2024]

**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 2024.

(2) This Act comes into force on 28 June 2024, except sections 2, 3 and 4 which come into force on 1 August 2024.

(3) In this Act, the Excise Act 1986 is referred to as the “Principal Act”.

*Section 26 amended*

**2.** Section 26 of the Principal Act is amended after subsection (3) by inserting the following new subsections—

“(4) Notwithstanding subsection (3), the “duty accounting period” for a manufacturer that is issued with a licence on or after 1 January 2024 to manufacture any excisable goods specified in items 8 to 11 in Schedule 1, means a period of one month from the first day of the month to the last day of the same month in which goods may be manufactured, exported, transferred or entered into home consumption.

(5) For the purposes of subsection (4), any excise duty which would have become due within the duty accounting period must be paid to the Comptroller before or on the last day of the month.

(6) Where the excise duty remains unpaid by the due date, a manufacturer is liable to a fine of—

- (a) 5% of the amount of the excise duty unpaid; and
- (b) for each month that the excise duty remains unpaid, an additional 2% of the amount of the excise duty unpaid, compounded monthly.

(7) Where for any reason the amount of excise duty in respect of which a fine has been imposed under subsection (6) is amended, the fine must, where necessary, be adjusted accordingly.”.

*Section 28 amended*

**3.** Section 28 of the Principal Act is amended by—

- (a) in subsection (1)—
  - (i) deleting “deliver” and substituting “submit”; and
  - (ii) deleting “a form” and substituting “an electronic form”; and
- (b) after subsection (2), inserting the following new subsections—

“(3) A fee of \$15 is payable to the Comptroller for each submission by a manufacturer which is processed by the Service.

(4) A manufacturer must pay to the Comptroller a late penalty fee of \$115 for each submission, if the duty payable by the manufacturer is not paid within 3 working days or such longer period as the Comptroller may approve.”.

*Section 81 amended*

**4.** Section 81(1)(a) of the Principal Act is amended by deleting “in a form and manner” and substituting “the physical copies and in electronic form as”.

*Schedule 2 amended*

**5.** Schedule 2 to the Principal Act is amended in Part 1 by deleting the expressions specified in the second column and substituting the expressions specified in the third column, in relation to the items listed in the first column, as provided in the table below—

<i>Column 1 Item</i>	<i>Column 2 Delete</i>	<i>Column 3 Substitute</i>
1.01	“\$3.64”	“\$3.82”
1.02	“\$2.43”	“\$2.55”
1.03	“\$3.64”	“\$3.82”
1.03	“\$2.43”	“\$2.55”
2.01	“\$210.47”	“\$220.99”
2.02	“\$123.65”	“\$129.83”

<i>Column 1 Item</i>	<i>Column 2 Delete</i>	<i>Column 3 Substitute</i>
2.03	“\$210.47”	“\$220.99”
2.03	“\$123.65”	“\$129.83”
3.01	“\$1.81”	“\$1.90”
3.02	“\$2.10”	“\$2.21”
4.01	“\$138.78”	“\$145.72”
4.02	“\$0.21”	“\$0.22”
4.03	“\$39.63”	“\$41.61”
4.04	“\$69.39”	“\$72.86”
4.05	“\$1.29”	“\$1.35”
5.01	“\$3.19”	“\$3.35”
5.02	“\$2.79”	“\$2.93”
5.03	“\$3.19”	“\$3.35”
5.04	“\$2.79”	“\$2.93”

Passed by the Parliament of the Republic of Fiji this 12th day of July 2024.