

EXCISE (AMENDMENT) DECREE, 1990

A DECREE TO AMEND THE EXCISE ACT, 1986

In exercise of the powers vested in me and pursuant to section 5 of the Constitution of the Sovereign Democratic Republic of Fiji (Promulgation) Decree, 1990 and as amended by section 2 of the Constitution of the Sovereign Democratic Republic of Fiji (Promulgation) Decree 1990 (Amendment No. 1) Decree, 1990, I as the person appointed to perform the functions of the office of the President of the Republic of Fiji and acting in accordance with the advice of the Prime Minister and the Cabinet, hereby make the following Decree—

Short title, etc.

- 1.—(1) This Decree may be cited as the Excise (Amendment) Decree, 1990.
(2) The Excise Act, 1986 is in this Decree referred to as the "Principal Act".

10 DEC. 1990

Schedule 1 amended

2.— Schedule 1 to the Principal Act is amended by—

(a) deleting note "(c)" and inserting the following notes immediately after note "(b)":

"(c) "manufactured aerated waters" includes aerated waters processed and prepared by any means, other than aerated waters prepared and dispensed at the point of its retail sale;

(d) "frozen confectionery" commonly known as "ice block" includes frozen confectionery processed and prepared by any means, other than frozen confectionery prepared and dispensed at the point of its retail sale."

(b) substituting the following item for Item 27:

"27 PVC pipes, tubes, hoses and conduits

Pipes, tubes, hoses and conduits made from artificial resins and plastic material, cellulose esters and others";

(c) substituting the following item for Item 34:

"34 Noodles

Finely extruded pieces of spaghetti and similar products which have been partially cooked by dipping in boiling oil or fat and then dried and put up for retail sale with or without the inclusion of a sachet of flavouring material";

(d) substituting the following item for Item 35:

"35 Low and high density polyethylene sheets, film, foil or strip whether or not in tubular form; bags of plastics

Sheets, film, foil or strip in flat or tubular form manufactured from polyethylene by injection mould, blow mould or extrusion or by any other process; bags of plastics of all kinds, used for packaging and conveyance of goods";

(e) substituting the following item for Item 37:

"37 Trunks, suitcases, vanity cases, executive cases, brief-cases, satchels of all kinds, travelling bags, toilet bags, rucksacks, haversacks and sports bags

Containers made of leather or of composition leather, vulcanised fibre, artificial plastic sheeting, paperboard or textile fabric";

(f) inserting the following items immediately after Item No. 42:

"43 Frozen confectionery commonly known as "ice block"

Frozen confectionery mainly consisting of water, colourants, flavours and/or sweetening

44 Adhesives and glues

Preparations specifically formulated for use as adhesives and glues consisting either of a mixture of several artificial plastic materials or any permitted addition to the product for example fillers, plasticizers, solvents, pigments, etc.

45 Fillers and putty

Preparations mainly used to stop, seal or caulk cracks and holes or to bond or firmly join components together or to carry out any other work on surfaces

46 Products of wheat milling industry

Flour, sharps, semolina and other products including residues obtained from wheat by milling or any other process".

Schedule 2 amended

3. Schedule 2 to the Principal Act is amended by—

- (a) substituting the following item for Item 27:
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| "27 PVC pipes, tubes, hoses and conduits | 10%"; |
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- (b) substituting the following item for Item 34:
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|-------------|-------|
| "34 Noodles | 10%"; |
|-------------|-------|
- (c) substituting the following item for Item 35:
- | | |
|--|-------|
| "35 Low and high density polyethylene sheets, film, foil or strip whether or not in tubular form; bags of plastics | 10%"; |
|--|-------|
- (d) substituting the following item for Item 37:
- | | |
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| "37 Trunks, suitcases, vanity cases, executive cases, brief-cases, satchels of all kinds, travelling bags, toilet bags, rucksacks, haversacks and sports bags | 10%"; |
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- (e) adding the following items immediately after Item 42:
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|--|-------|
| "43 Frozen confectionery commonly known as "ice block" | 10% |
| 44 Adhesives and glues | 10% |
| 45 Fillers and putty | 10% |
| 46 Products of wheat milling industry | 10%". |

4. This Decree shall come into effect on the 1st day of December 1990.

Dated this 21st day of November 1990.

INOKE TAKIVEIKATA
Person appointed to perform the functions
of the office of the President