

GOVERNMENT OF THE SOVEREIGN DEMOCRATIC REPUBLIC OF FIJI  
DECREE NO. 34 OF 1992

EXCISE (AMENDMENT) DECREE, 1992

A DECREE TO AMEND THE EXCISE ACT, 1986

In exercise of the powers vested in me as President of the Sovereign Democratic Republic of Fiji and Commander-in-Chief of the Armed Forces and acting in accordance with the advice of the Prime Minister and the Cabinet, I hereby make the following Decree:

*Short title, etc*

1. (1) This Decree may be cited as the Excise (Amendment) Decree, 1992.
- (2) The Excise Act, 1986 is in this Decree referred to as the "Principal Act."

*Schedule 1 amended*

2. Schedule 1 to the Principal Act is amended and replaced as shown in Schedule 1 to this Decree.

*Part 1 of Schedule 2 amended*

3. Part 1 of Schedule 2 to the Principal Act is amended and replaced as shown in Schedule 2 to this Decree.

*Part 2 of Schedule 2 amended*

4. Part 2 of Schedule 2 to the Principal Act is amended and replaced as shown in Schedule 3 to this Decree.

*Liability to pay past tax, etc*

5. The amendments effected pursuant to Sections 2, 3 and 4 of this Decree shall not affect the right or liability of any person that existed prior to the coming into force of this Decree, and in particular:

- (a) any liability to tax, or to any fine or penalty, of any person pursuant to the amended provision, and the right of any person or the State to any revenue, tax, fee, fine, or penalty pursuant to the amendment provision, shall not be affected by the amendment; and
- (b) all acts and proceedings for the assessment or recovery of any revenue, tax, fine, or penalty assessed or assessable or paid or payable pursuant to the amended provision, and all proceedings in respect of offences committed or alleged to be committed in respect of the amended provision, may be instituted or continued as if the provision had not been amended.
- (c) all persons, things and circumstances appointed or created by or under the Excise Act or existing or continuing under that Act immediately before the commencement of this Decree shall, under and subject to this Decree, continue to have the same status, operation and effect as they respectively would have had as if the Excise Act had not been amended; and
- (d) in particular and without affecting the generality of paragraph (a) the amendment of the Excise Act shall not affect licences, permits, bonds, securities, appointments, orders, rules and regulations issued, executed, given or made under or by virtue of that Act and in force immediately before the commencement of this Decree and those licences, permits, bonds, securities, appointments, orders, rules and regulations shall remain in force as if every such licence, permit, bond, security, appointment, order, rule or regulation were issued, executed, given or made under and by virtue of this Decree until replaced or revoked by a licence, permit, bond, security, appointment, order, rule or regulation made under or by virtue of this Decree.

*Commencement*

6. This Decree shall come into force on the 1st day of July 1992.

Made at Suva this 14th day of May 1992.

PENAI'A K. GANILAU  
President of the Sovereign Democratic Republic of Fiji  
and Commander-in-Chief of the Armed Forces

SCHEDULE 1  
(Section 2)

By deleting Schedule 1 to the Principal Act and substituting with the following Schedule.

"SCHEDULE 1  
(Subsection 2.(1))

GOODS SUBJECT TO EXCISE DUTY

Notes

In this Schedule:

"manufactured tobacco" includes tobacco processed or prepared by any means, but does not include the growing or curing of tobacco into twist and the processing and preparation of tobacco for the manufacture of cigarette, cheroots or cigars.

Column 1 Item	Column 2 Goods	Column 3 Description
1	Cigarettes .....	Rolls of finely cut tobacco enclosed in thin paper for smoking
2	Manufactured tobacco .....	Leaves of any plant of the solanaceous genus <i>Nicotiana</i> prepared or processed for smoking, chewing or as snuff

Column 1 Item	Column 2 Goods	Column 3 Description
3	Ale, beer, stout, porter and other fermented liquors and cider and perry.....	Alcoholic beverages obtained by fermenting a liquor prepared from malt, and alcoholic beverages obtained by fermenting the juice of apples or pears
4	Spirits .....	Alcohol and other liquid obtained from distillation of liquors."

SCHEDULE 2  
(Section 3)

By deleting Part 1 of Schedule 2 to the Principal Act and substituting with the following Schedule.

"SCHEDULE 2  
(Subsection 23(1))

PART 1

EXCISE DUTIES TARIFF

Notes

1. For the purpose of this schedule any reference to alcohol strength is to be taken to be that shown on test by a Gay Lussac's hydrometer at a temperature of 15° centigrade.

2. For the purposes of item numbers 1.01, 1.02 and 1.03 where the weight of 1,000 cigarettes exceeds 1,135 grams then in every case duty shall be charged as if 1,135 grams by weight of such cigarettes contain 1,000 cigarettes.

Column 1 Item	Column 2 Excisable Goods	Column 3 Rate of Excise Duty
1.00	Cigarettes:	
1.01	containing tobacco grown outside Fiji but not containing tobacco grown in Fiji.....	48.42 cents on every 10 cigarettes
1.02	containing tobacco grown in Fiji but not containing tobacco grown outside Fiji.....	34.97 cents on every 10 cigarettes
1.03	containing tobacco grown outside Fiji and tobacco grown in Fiji.....	A duty on every 10 cigarettes of such proportion of 48.42 cents as the amount of tobacco grown outside Fiji contained in such 10 cigarettes bears to the entire content of the cigarettes together with the amount of such proportion of 34.97 cents as the amount of tobacco grown in Fiji contained in such 10 cigarettes bears to the entire tobacco content of the cigarettes.
2.00	Manufactured tobacco:	
2.01	containing tobacco grown outside Fiji but not containing tobacco grown in Fiji.....	\$46.58 on every kilogram of tobacco
2.02	containing tobacco grown in Fiji but not containing tobacco grown outside Fiji.....	\$23.23 on every kilogram of tobacco

Column 1 Item	Column 2 Excisable Goods	Column 3 Rate of Excise Duty
2.03	containing tobacco grown outside Fiji and tobacco grown in Fiji.....	A duty on every kilogram of tobacco of such proportion of \$46.58 as the amount of tobacco grown outside Fiji contained in such kilogram of tobacco bears to the entire tobacco content of the tobacco together with the amount of such proportion of \$23.23 as the amount of tobacco grown in Fiji contained in such kilogram of tobacco bears to the entire tobacco content of the tobacco
3.00	Ale, beer, stout, porter and all other fermented liquors made from malt, and cider and perry	78 cents a litre
4.00	Spirits	
4.01	ethyl alcohol or neutral spirits, undenatured, of a strength not less than 80° Gay Lussac .....	\$24.50 a litre of alcohol
4.02	denatured spirits of any strength	15 cents a litre
4.03	spirits (other than spirits specified in item nos. 4.01 and 4.02) of a strength exceeding 11.49° Gay Lussac but not exceeding 57.12° Gay Lussac.....	\$14.00 a litre
4.04	spirits (other than spirits specified in item nos. 4.01 and 4.02) of a strength exceeding 57.12° Gay Lussac.....	\$24.50 a litre of alcohol.

SCHEDULE 3  
(Section 4)

By deleting Part 2 of Schedule 2 to the Principal Act and substituting with the following:

"Part 2

GOODS EXEMPTED FROM EXCISE DUTIES  
(Subsection 23 (2))

(1) Beer, spirits and tobacco goods purchased from an excise factory or an excise warehouse by or on behalf of the President of the Sovereign Democratic Republic of Fiji and Commander-in-Chief of the Armed Forces for his personal use or for the use of his family forming part of his household.

(2) Beer, spirits and tobacco goods purchased from an excise factory or an excise warehouse, by or on behalf of:

- (a) the diplomatic missions of a State, international organisations, consular posts headed by career consular officers to which the Minister has for the time being accorded privileges and immunities under the Diplomatic Privileges and Immunities Act or the Consular Privileges and Immunities Act;
- (b) the diplomatic agents of the Mission, representatives and holders of high offices, persons employed on missions on behalf of international organisations, career consular officers and members of their family forming part of their households to whom the Minister has for the time being accorded privileges and immunities under the Diplomatic Privileges and Immunities Act or the Consular Privileges and Immunities Act.

(3) Subject to such conditions as the Comptroller may from time to time impose, beer, spirits and tobacco goods purchased by an approved concessionaire solely for the purpose of selling the same by retail within the customs area of an airport approved by the Comptroller to *bona fide* passengers about to depart by air from Fiji or to *bona fide* passengers immediately after final disembarkation in Fiji at an approved airport.

(4) Goods (except spirits) made by an individual in his home for his own or his family's use or consumption and which are not for sale or exchange for money or money's worth."