

GOVERNMENT OF THE REPUBLIC OF FIJI

DECREE NO. 33

EXCISE (AMENDMENT) (NO. 2) DECREE, 1989

A DECREE TO AMEND THE EXCISE ACT, 1986

IN exercise of the powers vested in me as President and Commander-in-Chief of the Republic of Fiji 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) (No. 2) Decree, 1989.

(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 deleted and replaced by the following Schedule:

"SCHEDULE I
(Subsection 23(1))
GOODS SUBJECT TO EXCISE DUTY

NOTES

In this Schedule-

(a) "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 cigarettes, cheroots or cigars;

(b) "manufactured ice cream" includes ice cream processed and prepared by any means, other than ice cream prepared and dispensed at the point of its retail sale;

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

Column 1 <i>Item</i>	Column 2 <i>Goods</i>	Column 3 <i>Description</i>
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
3	Ale, beer, stout, porter and other by fermenting a liquor 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
5	Portland cement	Cement obtained by firing limestone naturally containing, or mixed artificially with, a suitable proportion of clay, and by subsequent crushing of the clinker so obtained
6	Matches	Matches which will not ignite except on being rubbed on a specially prepared friction surface
7	Sugar	Sweet crystalline substance obtained from the juice of the sugar cane
8	Chocolate and sugar confectionery (excluding traditional Indian sweets)	Chocolate and sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats or confectionery
9	Dentifrices of all kind	A preparation, usually in paste form, for cleaning teeth
10	Flip-flop sandals	Footwear comprising two parts (a sole and a three pronged retaining strap) characterised by the recurrent 'flip-flop' sound when worn
11	Manufactured ice cream	Frozen food mainly consisting of cream or butter fat, flavouring and/or sweetening
12	Paints, enamels, varnishes, lacquers, and similar preparations	Preparation for protecting, decorating or carrying out any other work on surfaces
13	Manufactured aerated waters	Potable waters charged with carbon dioxide gas

		under pressure including aerated waters sweetened and/or flavoured
14	Preparations for making beverages	Cordials, concentrated extracts, flavoured or coloured syrups, and the like, whether or not containing other ingredients, intended to be consumed as beverages after simple dilution with water or after further treatment, for example, by charging with carbon dioxide gas
15	Snack foods	Prepared foods obtained by swelling or roasting, cereals, cereal products, starches and the like
16	Soap: surface-active preparations and washing preparations, whether or not containing soap	<p>Cleansing, emulsifying, washing or surface-active preparations made up of-</p> <p>(a) a fatty acid or a mixture of fatty acids with or without other ingredients such as perfumes, colouring agents, dyes, etc:</p> <p>(b) intermixtures, solutions or dispersions of surface-active agents:</p> <p>(c) mixtures based on surface active agents:</p> <p>(d) solutions or dispersions of soap in an organic solvent; or</p> <p>(e) synthetic organic surface-active agents or soap, or both of them, together with other subsidiary ingredients</p>
17	Toilet paper	A thin, soft, sanitary absorbent paper in strips or rolls (whether or not perforated) put up in retail packings for use in toilets
18	Edible oils, including Vanaspati	Edible oils and vanaspati which are generally used for culinary purposes as vegetable oils in the form of fluid or solids, refined or purified; whether or not as fixed vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any process, whether or not further refined or saturated or having addition of other substances such as lecithin, flavourings, vitamins, etc.

19	Margarine	A spread or cooking fat preparation of vegetable origin, whether or not saturated. hydrogenated or worked by emulsification, churning, texturation or containing additives of lecithin, flavourings, vitamins, etc., includes spread or cooking fat having a mixture of both vegetable and animal fats and oils
20	Serviettes, tissues, towels and napkins of paper	A thin, soft, sanitary absorbent paper, in strips or rolls (whether or not perforated), in squares, rectangles, etc., whether in single sheets or fan-fold, put up in retail packings
21	Washers; screws: nails, tacks, staples and similar fasteners of metal	<p>Washers-a thin disc with a hole in the centre or a flat ring or perforated piece of any material used to place under the head of a bolt, nail or between the nut and the part to be fixed, etc.</p> <p>Screws- a device resembling a nail having a slotted head or a head adapted for tightening with a spanner and having tapering spiral thread, and driven into wood, etc.</p> <p>Nails, tacks, staples and similar fasteners of any material--wire products with one end pointed and the other enlarged, or with both ends pointed, for driving into or through wood, etc. as to hold separate pieces together or driving into surface to secure or fasten fencing wire, etc.</p>
22	Galvanised or surface coated metal roofing sheets	Roofing sheets may be of any gauge and may have raised or indented patterns applied directly during manufacture (i.e. rolling) or worked after rolling of galvanised or surface coated sheet-metal, whether as corrugated, or channelled, or ribbed, or perforated; anodised, surface treated or surface coated in any other manner; whether or not requiring further finishing
23	Plastic roofing sheets	Roofing sheets made from artificial resins and plastic materials, cellulose esters and ethers; may be corrugated, may have raised or indented patterns applied directly during manufacture, or that may have been worked after manufacturing (i.e. perforated, bevelled or rounded at the

		edges)
24	Twine, cordage, ropes and cables made from artificial resins and plastic materials, cellulose esters and ethers	Man-made fibres obtained from resins and plastic materials, cellulose esters and ethers, which by process of twisting or by plaiting become made up as twine, cordage, ropes and cables
25	Bars and rods of iron or steel	Products of solid sections, hot-rolled or forged (from blooms, billets, puddle bars or pilings), extruded, cold-formed or cold finished whether or not surface worked with cross sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals
26	Louvre-blade window frames	Fabricated metal shutter frames of steel or aluminium consisting of channels, clips, bars, handles, links, bearings, rivets, springs, security cups, mullions, etc., louvres are designed to deflect or control ventilation or radiation of light
27	Rigid PVC pipes, tubes and conduits	Rigid pipes, tubes and conduits made from artificial resins and plastic materials, cellulose esters and ethers
28	Electric accumulators	Electrical storage batteries consisting essentially of an outer shell container holding an electrolyte in which are immersed electrodes fitted with terminals for connection to an external circuit
29	Retread tyres 30	Tyres, resurfaced with vulcanised rubber
30	Butter	Dairy food product, fresh, whether or not salted, resolidified, dehydrated, etc.
31	Deodorant blocks	Deodorising preparations whether or not having the character of disinfectants, insecticide etc. put up in blocks, tablets and similar forms
32	Thinners	A more or less volatile liquid which dissolves or thins down the constituents of varnish or paint
33	Dead poultry and edible offals falling in Customs Tariff Heading 02.07	Fowls, ducks, geese and turkeys and edible offals thereof, processed, fresh, chilled or frozen

34	Instant 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 the inclusion of a sachet of flavouring material
35	Low and high density polyethylene (polythlene) bags	Low and high density polyethylene (polythylene) bags used for packaging and conveyance of goods
36	Polpropylene bags	Bags made of woven polypropylene strands, and normally used for packaging of goods for transport, storage or sale
37	Suit-cases, brief cases, satchels, attaché cases, beauty cases and toilet cases	Containers made of leather or of composition leather, vulcanised fibre, artificial plastic sheeting, paperboard or textile fabric
38	Steen welded mesh	Fencing and reinforcing mesh of iron or steel wire rod in which the strands are welded at the point of contact
39	Aluminium utensils	Articles such as pots, pans, casseroles, kettles, trays, dishes and the like of aluminium commonly used in households, hotels, restaurant, hospitals and similar establishments
40	Baking powder	Preparations consisting of mixtures of chemical products (e.g. sodium bicarbonate, tartaric acid, ammonium carbonate, phosphates, etc.) used in baking for leavening dough
41	Blank video cassettes	Containers holding blank magnetic tape for the purpose of recording image and sound
42	Paper bags (except multiwall paper bags)	Bags made of paper normally used for packaging of goods for transport, storage or sale."

Schedule 2 amended

3. Schedule 2 to the Principle Act is deleted and replaced by the following schedule:

"SCHEDULE 2
(Subsection 23(1))

Part I

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.

<i>Column 1</i> <i>Item</i>	<i>Column 2</i> <i>Excisable Goods</i>	<i>Column 3</i> <i>Rate of Excise Duty</i>
1.00	Cigarettes-	
1.01	containing tobacco grown outside Fiji but not containing tobacco grown in Fiji	46.42 cents on every 10 cigarettes
1.02	containing tobacco grown in Fiji but not containing tobacco grown outside Fiji-	3297 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 46.42 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 32.97 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-	\$43.74 on every kilogram of tobacco
2.02	containing tobacco grown	\$21.81 on every kilogram of tobacco

	in Fiji but not containing tobacco grown outside Fiji-	
2.03	containing tobacco grown outside Fiji and tobacco grown in Fiji-	A duty on every kilogram of tobacco of such proportion of \$43.74 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 \$21.81 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-	76 cents per litre
4.00	Spirits-	
4.01	ethyl alcohol or neutral spirits, undenatured, of a strength not less than 80° Gay Lussac-	\$22.75 per litre of alcohol
4.02	denatured spirits of any strength-	15 cents per 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-	\$13.00 per litre
4.04	spirits (other than spirits specified in item nos. 4.01 and 4.02) of a strength exceeding 57.12° Gay Lussac-	\$22.75 per litre of alcohol
5.00	Portland cement	\$4.00 per tonne
6.00	Matches-	
6.01	in boxes containing not more than 60 matches-	\$2.88 per gross boxes
6.02	in boxes containing more than 60 but not more than 80 matches-	\$4.32 per gross boxes

6.03	other-	50 cents per 1,000 matches or part of 1,000 matches
7.00	Sugar-	\$70.00 per tonne
8.00	Chocolate and sugar confectionery (excluding traditional Indian sweets)-	10%
9.00	Dentifrices of all kinds-	10%
10:00	Flip-flop sandals-	10%
11.00	Manufactured ice cream-	10%
12.00	Paints, enamels, varnishes, lacquers and similar preparations	10%
13.00	Manufactured aerated waters-	10%
14.00	Preparations for making beverages-	10%
15.00	Snack foods	10%
16.00	Soap, surface-active preparations and washing preparations, whether or not containing soap	10%
17.00	Toilet paper-	10%
18.00	Edible oils including vanaspati	10%
19.00	Margarine-	10%
20.00	Serviettes, tissues, towels and napkins of paper-	10%
21.00	Washers; screws; nails, tacks, staples and similar fasteners of any material-	10%
22.00	Galvanised or surface coated metal roofing sheets-	10%

23.00	Plastic roofing sheets-	10%
24.00	Twine, cordage, ropes and cables made from artificial resins and plastic materials, cellulose esters and ethers-	10%
25.00	Bars and rods of iron or steel-	10%
26.00	Louvre-blade window frames-	10%
27.00	Rigid PVC pipes, tubes and conduits-	10%
28.00	Electric accumulators-	10%
29.00	Retread tyres-	10%
30.00	Butter-	10%
31.00	Deodorant blocks-	10%
32.00	Thinners-	10%
33.00	Dead poultry and edible offals falling in Customs Tariff Heading 02.07-	10%
34.00	Instant noodles-	10%
35.00	Low and high density polyethylene (polythylene) bags-	10%
36.00	Polypropylene bags-	10%
37.00	Suit-cases, brief-cases, satchels, attaché cases, beauty cases and toilet cases-	10%
38.00	Steel welded mesh-	10%
39.00	Aluminium utensils-	10%
40.00	Baking powder-	10%
41.00	Blank video cassettes-	10%

42.00 Paperbags (except multiwall 10%
paperbags)-

Part 2

GOODS EXEMPTED FROM EXCISE DUTIES

(Subsection 23(2))

(1) Beer, spirits, matches and tobacco goods purchased from an excise factory or an excise warehouse by or on behalf of the President for his personal use or for the use of his family forming part of his household.

(2) Beer, spirits, matches 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, consul 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, matches 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 arriving or departing from Fiji by air.

(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."

4. This Decree shall come into effect on the 1st day of December, 1989.

Dated this 1st day of December 1989.

PENAIA K. GANILAU
President and Commander-in-Chief
