

ACT NO. 26 OF 2016

I assent.

J. K. KONROTE
President

[12 July 2016]

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 2016.
- (2) This Act comes into force on 23 June 2016.
- (3) In this Act the Excise Act 1986 shall be referred to as the “Principal Act”.

Section 2 amended

2. The Principal Act is amended in section 2 by—
 - (a) inserting the following new definitions—

““downtown duty free shop” means a downtown duty free shop as defined in the Customs Act 1986;” and
 - (b) in the definition of “export warehouse” inserting “or downtown duty free shops” after “duty free shops”.

Part 1 of Schedule 2 amended

3. Part 1 of Schedule 2 to the Principal Act is amended by deleting the expressions contained in the second column and substituting with the expressions contained in the third column for the items listed in the first column—

<i>Column 1 Item</i>	<i>Column 3 Delete</i>	<i>Column 3 Substitute</i>
1.01	“228.74 cents”	“\$2.63”
1.02	“152.50 cents”	“\$1.75”
1.03	“228.74 cents”	“\$2.63”
1.03	“152.50 cents”	“\$1.75”
2.01	“\$131.80”	“\$151.57”
2.02	“\$77.43”	“\$89.04”
2.03	“\$131.80”	“\$151.57”
2.03	“\$77.43”	“\$89.04”
3.01	“\$2.25”	“\$2.59”
3.02	“\$2.63”	“\$3.02”
4.01	“\$86.90”	“\$99.94”
4.03	“\$49.63”	“\$57.07”
4.04	“\$86.90”	“\$99.94”
4.05	“\$1.61”	“\$1.85”
5.01	“\$3.99”	“\$4.59”
5.02	“\$3.50”	“\$4.03”
5.03	“\$3.99”	“\$4.59”
5.04	“\$3.50”	“\$4.03”
6.00	“10 cents”	“30 cents”
7.00	“10 cents”	“30 cents”

Passed by the Parliament of the Republic of Fiji this 8th day of July 2016.