
FIJI ISLANDS GOVERNMENT GAZETTE SUPPLEMENT

No. 28

FRIDAY 15th JUNE

2007

[LEGAL NOTICE NO. 61]

EXCISE ACT 1986
(Act No.13 of 1986)

Excise (Amendment) Regulations 2007

IN exercise of the powers conferred upon me by section 86 of the Excise Act 1986, I make these Regulations—

Citation and Commencement

1.—(1) These Regulations may be cited as the Excise (Amendment) Regulations 2007 and come into force on 1 July 2007.

(2) In these Regulations, the Excise Regulations of 1986 is referred to as the “principal Regulations”.

Regulation 37 amended

2. Regulation 37 of the Principal Regulations is amended in subregulation (2)—
- (a) by deleting “or” at the end of paragraph (c);
 - (b) by deleting the full stop at the end of paragraph (d) and substituting “; or”
 - (c) by adding after paragraph (d) the following paragraph—
“(e) to a licensed Customs area, whether within or outside an airport or port in Fiji, as carriage within Fiji of excisable goods.”.

Regulation 41 amended

3. Regulation 41 of the Principal Regulations is amended—
- (a) by revoking subregulation (1) and substituting the following paragraphs—
“(1) A manufacturer or warehouse keeper shall not deliver excisable goods from an excise factory or excise warehouse unless the delivery is recorded on a certificate approved by the Comptroller or on a commercial delivery document in respect of the following excisable goods—
 - (a) for home consumption;
 - (b) for warehousing;
 - (c) for export; or
 - (d) for shipping as stores for consumption outside Fiji on a ship or aircraft proceeding to a place outside Fiji.

(1A) Excisable goods delivered under paragraphs (b), (c) and (d) of subregulation (1) shall be delivered to a licensed customs area whether within or outside an airport or port in Fiji, as carriage within Fiji of such excisable goods.”.

- (b) by adding after subregulation (4), the following subregulation—

“(4A) A manufacturer or warehouse keeper who removes for carriage within Fiji of any excisable goods for the purposes of paragraph (c) or (d) of subregulation (1) shall, in addition to the recording requirements under subregulation (1), submit a manifest in accordance with the procedures set out in Parts XIV and XIVA of the Customs Act and Part XVII of the Customs Regulations.”

Dated this 7th day of June 2007.

M. P. CHAUDHRY
Minister for Finance, National
Planning, and Sugar Reform