



I assent.

[L.S.]

PENAIA K. GANILAU

Governor-General

19th December 1985

AN ACT

TO AMEND THE EXCISE ACT

[20th December 1985]

ENACTED by the Parliament of Fiji—

Short title

1. This Act may be cited as the Excise (Amendment) Act, 1985.

Schedule replaced

2. Part 1 of the First Schedule to the Excise Act is repealed and replaced by the following Part—

FIRST SCHEDULE

(Section 9 (1))

PART 1

EXCISE DUTIES

Article

(1) (a) Cigarettes manufactured in Fiji and containing tobacco grown outside Fiji but not containing tobacco grown in Fiji.

Duty

A duty on every ten cigarettes of 38.42 cents.

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(b) Cigarettes manufactured in Fiji containing tobacco grown in Fiji but not containing tobacco grown outside Fiji.

A duty on every ten cigarettes of 24.97 cents.

(c) Cigarettes manufactured in Fiji and containing tobacco grown outside Fiji and tobacco grown in Fiji.

A duty on every ten cigarettes of such proportion of 38.42 cents as the amount of tobacco grown outside Fiji contained in such ten cigarettes bears to the entire tobacco content thereof together with the amount of such proportion of 24.97 cents as the amount of tobacco grown in Fiji contained in such ten cigarettes bears to the entire tobacco content thereof:

Provided that where the weight of one thousand cigarettes exceeds 1,135 grams then in every such case duty under subparagraphs (a), (b) or (c) shall be charged as if each 1,135 grams by weight of such cigarettes contained one thousand cigarettes.

(2) (a) In this paragraph, "manufactured" shall not include the growing or curing of tobacco into twist, but shall include any other processing or preparation of tobacco except for the manufacture of cigarettes, cheroots or cigars.

(b) Tobacco manufactured in Fiji containing tobacco grown outside Fiji but not containing tobacco grown in Fiji.

A duty at the rate of \$34.70 on every kilogram of tobacco.

- (c) Tobacco manufactured in Fiji containing tobacco grown in Fiji but not containing tobacco grown outside Fiji. A duty at the rate of \$17.84 on every kilogram of tobacco.
- (d) Tobacco manufactured in Fiji containing tobacco grown outside Fiji and tobacco grown in Fiji. A duty on every kilogram of tobacco of such proportion of \$34.70 as the amount of tobacco grown outside Fiji contained in such kilogram of tobacco bears to the entire tobacco content thereof together with the amount of such proportion of \$17.84 as the amount of tobacco grown in Fiji contained in such kilogram of tobacco bears to the entire tobacco content thereof.
- (3) Ale, beer, stout, porter and all other fermented liquors made from malt, and cider and perry. A duty of 66 cents per litre.
- (4) (a) For the purposes of this paragraph—
- (i) "litre of alcohol" means a litre of alcohol contained in a product;
 - (ii) "spirits" includes alcohol, brandy, rum, gin, whisky and every other description of spirituous liquor;
 - (iii) any reference to alcohol content of a product is to be taken to be the volume of alcohol in the product expressed as a percentage of the overall volume of the product at a temperature of 20° Centigrade; and

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- (iv) the alcohol content shall be ascertained by means of an approved hydrometer or of the specific gravity bottle or by such other means as the Comptroller may direct.
- (b) Ethyl alcohol or neutral spirits, undenatured, containing not less than 80% by volume of alcohol. A duty of \$20.13 per litre of alcohol.
- (c) Denatured spirits of any strength. A duty of 15 cents per litre.
- (d) Spirits (other than spirits specified in sub-paragraphs (b) and (c)—
- (i) containing more than 11.49% by volume of alcohol but not more than 57.12% by volume of alcohol. A duty of \$11.50 per litre.
- (ii) containing more than 57.12% by volume of alcohol. A duty of \$20.13 per litre of alcohol.
- (5) Aerated waters. A duty of 8 cents per litre.
- (6) Matches—
- (a) In boxes containing not more than 60 matches. A duty of \$2.88 per gross boxes.
- (b) In boxes containing more than 60 matches but not more than 80 matches. A duty of \$4.32 per gross boxes.
- (c) Other. A duty of 50 cents per 1,000 matches or part thereof.
- (7) Ice cream manufactured in Fiji (excluding ice cream the preparation and dispensing of which takes place at the point of retail sale). A duty of 9 cents per litre.
- (8) Portland cement. A duty of \$4.00 per tonne.

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| (9) Soap; surface-active preparations and washing preparations, whether or not containing soap. | A duty of 11 cents per kilogram. |
| (10) Sugar. | A duty of \$70.00 per tonne. |
| (11) Toilet paper. | A duty of 6 cents per roll. |
| (12) Snack foods (being prepared foods obtained by swelling or roasting of cereals, cereal products, starches and the like). | A duty of \$1.30 per kilogram. |
| (13) Chocolate and sugar confectionery (excluding traditional Indian sweets). | A duty of 40 cents per kilogram. |
| (14) Dentifrices of all kinds. | A duty of \$1.00 per kilogram. |
| (15) Preparations for making beverages. | A duty of 28 cents per litre. |
| (16) Paints, enamels, varnishes, lacquers and similar preparations. | A duty of 20 cents per litre. |
| (17) Flip-flop sandals. | A duty of 20 cents per pair. |
| (18) Edible oils including vanaspati. | A duty of 2.66 cents per litre. |
| (19) Margarine. | A duty of 4 cents per kilogram. |
| (20) Artificial foam and sponge. | A duty of \$1.00 per cubic metre. |
| (21) Artificial foam and sponge fragmented into "chips". | A duty of 20 cents per kilogram. |
| (22) Serviettes, tissues, towels and napkins of paper. | A duty of 75 cents per kilogram. |
| (23) Plates of paper or paperboard. | A duty of 50 cents per hundred pieces. |
| (24) Washers; screws; nails, tacks, staples and similar fasteners of any material. | A duty of 4 cents per kilogram. |
| (25) Galvanised or surface coated metal roofing sheets and gutterings. | A duty of 6 cents per linear metre. |

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| (26) Plastic roofing sheets and gutterings. | A duty of 6 cents per linear metre. |
| (27) Twine, cordage, ropes and cables made from artificial resins and plastic materials, cellulose esters and ethers. | A duty of 12 cents per kilogram. |
| (28) Bars and Rods of iron or steel. | A duty of \$1.00 per tonne. |
| (29) Drinking Straws (plastic). | A duty of 5 cents per two hundred straws. |
| (30) Louvre-blade window frames. | A duty of 5 cents per blade. |
| (31) Rigid PVC Pipes, Tubes and Conduits. | A duty of 5 cents per linear metre. |
| (32) Electric Accumulators. | A duty of \$2.00 per unit. |
| (33) Crown Cork Seals. | A duty of 10 cents per gross. |
| (34) Retread Tyres. | A duty of \$1.00 per tyre. |
| (35) Butter. | A duty of 4 cents per kilogram. |
| (36) Deodorant Blocks. | A duty of 25 cents per kilogram. |
| (37) Candles. | A duty of 25 cents per kilogram. |
| (38) Thinners. | A duty of 20 cents per litre. |
| (39) Dead poultry and edible offals falling in Customs Tariff Headings 02.02 and 02.03. | A duty of 10 cents per kilogram. |
| (40) Instant Noodles. | A duty of 12 cents per kilogram. |
| (41) Sausages. | A duty of 5 cents per kilogram. |
| (42) Low and high density polythelene (polythylene) bags. | A duty of 25 cents per kilogram. |
| (43) Polypropylene Bags. | A duty of 1 cent per bag. |
| (44) Suitcases, briefcases, satchels | A duty of 50 cents per unit. |

* duty of 50 cents per unit.

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| (45) Umbrellas. | A duty of 20 cents per unit. |
| (46) Adhesives and Glues. | A duty of 20 cents per kilogram. |
| (47) Steel Welded Mesh. | A duty of \$25 per tonne. |

Passed by the House of Representatives this third day of December, in the year of our Lord one thousand, nine hundred and eighty-five.

Passed by the Senate this Seventeenth day of December, in the year of our Lord one thousand, nine hundred and eighty-five.