

ARRANGEMENT OF SECTIONS

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FIJI

ACT NO. 22 OF 1996



I assent.

[L.S.]

K. K. T. MARA
President

[21 October 1996]

AN ACT

TO AMEND THE EXCISE ACT, 1986

ENACTED by the Parliament of Fiji

Short title and commencement

- 1.—(1) This Act may be cited as the Excise (Amendment) Act, 1996.
- (2) This Act shall come into force on a date appointed by the Minister and published in the *Fiji Republic Gazette*.

Interpretation

2. The Excise Act, 1986, is in this Act referred to as "principal Act."

Section "2" amended

3. Section "2" of the principal Act is amended by inserting the following immediately after the definition of "excise warehouse" —
- "export warehouse" means a place appointed by the Comptroller for the deposit, keeping and security of imported and Fiji manufactured goods for sale to a relevant traveller leaving Fiji from an approved airport or seaport. Export warehouses may be called duty free shops."

Section "15" amended

4. Section "15" of the principal Act is amended by repealing subsection "(1)" and substituting the following subsection—

"15.—(1) A person shall not, without lawful authority, store or keep or have in his possession or under his control excisable goods in respect of which duty and tax (including Value Added Tax) has not been properly paid, except—

- (a) in an excise factory;
- (b) in an excise or export warehouse;
- (c) in such other place as may be specially authorised by the Comptroller."

Section "18" amended

5. Section "18" of the principal Act is amended by repealing subsections "(1)" and "(2)" and substituting the following subsections—

"18.—(1) Subject to subsection (3), goods warehoused under this Act may—

- (a) without payment of excise duty, be removed to another excise warehouse or export warehouse; or
- (b) be returned to the excise factory of the manufacturer of those goods, subject to the same regulations and provisions as govern the removal of excisable goods from an excise factory to an excise or export warehouse.

(2) Subject to sub-section (3), excisable goods may be removed without the payment of excise duty from one excise factory to another excise factory subject to the same regulations and provisions as govern the removal of excisable goods from an excise factory to an excise warefouse or export warehouse."

Section "19" amended

6. Section "19" of the principal Act is amended by repealing subsection "(1)" and substituting the following subsection—

"19.—(1) A person shall not alter excisable goods stored in:—

- (a) an excise factory;
- (b) an excise warehouse; or
- (c) an export warehouse

except in accordance with regulations made under Section 86."

Section "20" amended

7. Section "20" of the principal Act is amended by repealing subsection "(1)" and substituting the following subsection—

"20.—(1) A person shall not pack, sort or carry out similar operations with respect to excisable goods stored in an excise or export warehouse except in accordance with regulations made under Section 86."

Section "21" amended

8. Section "21" of the principal Act is amended by repealing subsection "(1)" and substituting the following subsection—

"21.—(1) The owner of excisable goods in—

- (a) an excise factory;
- (b) an excise warehouse; or
- (c) an export warehouse,

may take samples of those goods in a manner and subject to such conditions as the Comptroller may specify."

Section "22" amended

9. Section "22" of the principal Act is amended by repealing subsection "(1)" and substituting the following subsection—

"22.—(1) A person shall not deliver excisable goods from an excise factory, excise warehouse or an export warehouse—

- (a) unless the delivery is recorded in the prescribed manner; and
- (b) except in accordance with regulations made under Section 86."

Section "86" amended

10. Section "86" of the principal Act is amended in subsection "(1)" by:—

- (a) inserting the words "or export warehouse" between the words "warehouse" and "may" in paragraph "(h)";
- (b) inserting the words "export warehouses" after the word "warehouses" in paragraph "(l)";
- (c) inserting the words "or export warehouses" after the word "warehouses" in paragraph "(k) (ii)";
- (d) inserting the words "and export warehouses" after the word "warehouses" in paragraph "(u)".

Passed by the House of Representatives this Seventeenth day of September, in the year of our Lord One Thousand, Nine Hundred and Ninety-Six.

Passed by the Senate this First day of October, in the year of our Lord One Thousand, Nine Hundred and Ninety-Six.