BILL NO. 19 OF 2026

A BILL

FOR 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 2026.

(2) This Act comes into force on 26 June 2026.

(3) In this Act, the Excise Act 1986 is referred to as the "Principal Act".

Schedule 1 amended

2. Schedule 1 to the Principal Act is amended after item 11 by inserting the following new item—

"12	Liqueur	Product prepared by mixing distilled spirits with fruit, plant products, natural concentrate flavours, essences, liqueur base extracts or other flavouring substances to which sugar or other sweetening agents may be added.".

Schedule 2 amended

3. Schedule 2 to the Principal Act is amended in Part 1 after item 4.05 by inserting the following new items—

“4.06	liqueur of a strength exceeding 11.49% but not exceeding 57.12%	$41.61 per litre
4.07	liqueur of a strength exceeding 57.12%	$72.86 per litre of alcohol”.

Office of the Attorney-General
Suvavou House
Suva

June 2026

EXCISE (BUDGET AMENDMENT) BILL 2026

EXPLANATORY NOTE

(This note is not part of the Bill and is intended only to indicate its general effect)

1.0 BACKGROUND

1.1 The Excise (Budget Amendment) Bill 2026 (**'Bill'**) seeks to amend the Excise Act 1986 (**'Act'**) to address budgetary policy changes in the 2026-2027 Budget.

2.0 CLAUSES

2.1 Clause 1 of the Bill provides for the short title and commencement. If passed by Parliament, the amending legislation will come into force on 26 June 2026.

2.2 Clause 2 of the Bill amends Schedule 1 to the Act to include the definition of "Liqueur" as a product prepared by mixing distilled spirits with fruit, plant products, natural concentrate flavours, essences, liqueur base extracts or other flavouring substances to which sugar or other sweetening agents may be added. The amendment also seeks to clarify interpretation and to support effective administration.

2.3 Clause 3 of the Bill amends Schedule 2 to the Act to prescribe the excise duty rate applicable to liquer products.

3.0 MINISTERIAL RESPONSIBILITY

3.1 The Act comes under the responsibility of the Minister responsible for finance.

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