

REPUBLIC OF VANUATU

**THE
IMPORT DUTIES (CONSOLIDATION) (AMENDMENT)
ACT NO. 36 OF 2006**

Arrangement of Sections

- 1 Amendment**
- 2 Commencement**

REPUBLIC OF VANUATU

Assent: 28/12/2006

Commencement: 01/01/2007

THE IMPORT DUTIES (CONSOLIDATION) (AMENDMENT) ACT NO. 36 OF 2006

An Act to amend the Import Duties (Consolidation) Act [CAP 91].

Be it enacted by the President and Parliament as follows-

1 Amendment

The Import Duties (Consolidation) Act [CAP 91] is amended as set out in the Schedule.

2 Commencement

This Act commences on 01 January 2007.

SCHEDULE

AMENDMENTS OF THE IMPORT DUTIES (CONSOLIDATION)
ACT [CAP 91]

1 After Section 7

Insert

“8 RIGHT OF APPEAL TO THE MINISTER

- (1) If an importer of any goods classified under Schedule 3 is not satisfied with a decision of the Director of Customs under that section relating to an exemption or reduction of customs duty, the importer may appeal in writing to the Minister for a review of the decision of the Director of Customs.
- (2) The Minister may in determining an appeal under subsection (1), affirm, vary or revoke the original decision of the Director of Customs.
- (3) Any decision made by the Minister under this section to impose any duty concession must be calculated at a rate of not less than 10% of the full amount of duty calculated in accordance with the provisions of Schedule 2 of this Act.
- (4) Any decision made by the Minister under this section, is final.”

2 Schedule 1

Delete from the Schedule for each relevant tariff item in column 1 of the table the current rate of import duty set out in column 2 of the table, substitute the new rate of import duty set out in column 3 of the table.

TABLE

Column 1	Descriptions	Column 2	Column 3
Tariff Item		Current rate of Import Duty	Proposed rate of Import Duty
0207.1410	Chicken Wings	20%	30%
0306.1300	Shrimps and prawns	30%	40%
0306.2300	Shrimps and prawns	30%	40%
1006.1000	Rice in husk	5%	10%

	(paddy or rough)		
1006.2000	Husked (brown) rice	5%	10%
1006.3000	Semi-milled or wholly milled rice, whether or not polished or glazed	5%	10%
1006.4000	Broken rice	5%	10%
1701.9100	Sugar containing added flavouring or colouring matter	25%	30%
1701.9900	Other sugar	25%	30%
2208.3020	10% or more but not exceeding 37% by volume of alcohol	800 vt/ltr	2000 vt/ltr
2208.4020	10% or more but not exceeding 37% but volume of alcohol	800 vt/ltr	2000 vt/ltr
2208.5020	10% or more but not exceeding 37% by volume of alcohol	800 vt/ltr	2000 vt/ltr
2208.6020	10% or more but not exceeding 37% by volume of alcohol	800 vt/ltr	2000 vt/ltr
2208.2000	Spirits obtained by distilling grape wine or grape marc	935 vt/ltr	2000 vt/ltr
2208.3030	37% by volume of alcohol or more	935 vt/ltr	2000 vt/ltr
2208.4030	37% by volume of alcohol or more	935 vt/ltr	2000 vt/ltr
2208.5030	37% by volume of alcohol or more	935 vt/ltr	2000 vt/ltr
2208.6030	37% by volume of alcohol or more	935 vt/ltr	2000 vt/ltr
2208.7030	37% by volume of alcohol or more	935 vt/ltr	2000 vt/ltr
2208.9030	37% or more but not exceeding 37% by volume of alcohol	935 vt/ltr	2000 vt/ltr

2208.7020	10% or more but not exceeding 37% by volume of alcohol	800 vt/ltr	2000 vt/ltr
2208.9020	10% or more but not exceeding 37% by volume of alcohol	800 vt/ltr	2000 vt/ltr
2208.9040	10% or more but not exceeding 37% by volume of alcohol	800 vt/ltr	2000 vt/ltr
3401.1100	For toilet use (including medicated products)	10%	50%
3401.1900	Other	35 %	50%
3401.2000	Soap in other forms	35 %	50%
3401.3000	Organic surface active products and preparation for washing the skin, in cream and put up for retail sale, wether or not containing soap	35%	50%
3402.1100	Anionic	30%	50%
3402.1200	Cationic	30%	50%
3402.1300	Non-ionic	30%	50%
3402.1900	Other	30%	50%
3402.2010	Washing preparation exclusively used for spectacles	30%	50%
3402.2090	Other	30%	50%
3402.9000	Other	30%	50%
4010.1100	Belts reinforced only with metal	5%	10%
4010.1200	Belts reinforced only with textile materials	5%	10%
4010.1300	Belts reinforced only with plastics	5%	10%
4010.1900	Other belts	5%	10%

4010.3100	Belts endless transmission belts of trapezoidal cross section (V-belts), ...exceeding 60cm but not exceeding 180cm	5%	10%
4010.3200	Belts endless transmission belts of trapezoidal cross section (V- belts),other than V-ribbed,... exceeding 60cm but not exceeding 180cm	5%	10%
4010.3300	Belts endless transmission belts of trapezoidal cross section (V-belts),...exceeding 180cm but not exceeding 240cm	5%	10%
4010.3400	Belts endless transmission (V-belts), other than V-ribbed ... exceeding 180cm but not exceeding 240cm	5%	10%
4010.3500	Belts endless synchronous belts of an outside circumference exceeding 60cm but not exceeding 198cm	5%	10%
4010.3600	Belts endless synchronous belts of an outside circumference exceeding 150cm but not exceeding 198cm	5%	10%
4010.3900	Other transmission belts	5%	10%
4011.1000	Tyres if kind used on motor cars	15%	20%

	(including station wagons and racing cars)		
4011.2000	Tyres of kind used on buses or lorries	15%	20%
4011.4000	Tyres of kind used on motorcycles	15%	20%
6309.0000	Used clothing	5%	10%
8703.2100	Of cylinder capacity not exceeding 1000cc	5%	25%
8703.2200	Of cylinder capacity exceeding 1000 cc but not 1500cc	5%	25%
8704.2190	--- double cabin pick ups or dual purpose vehicles	5%	15%
8704.3110	--- single cabin pick ups	5%	5%
8704.3190	---double cabin pick ups or dual purpose vehicles	5%	15%
8708.1000	Bumpers and parts thereof	15%	20%
8708.2100	Safety seat belts	15%	20%
8708.2900	Other safety seat belts	15%	20%
8708.3100	Mounted brake linings	15%	20%
8708.3900	Other mounted brake linings	15%	20%
8708.4000	Gear boxes	15%	20%
8708.5000	Drive-axles with differential, wether or not provided with other transmission components	15%	20%
8708.6000	Non- axles and parts thereof	15%	20%
8708.7000	Road wheels and parts and accessories thereof	15%	20%
8708.8000	Suspension shock-absorbers	15%	20%
8708.9100	Radiators	15%	20%

8708.9200	Silencers and exhaust pipe	15%	20%
8708.9300	Clutches and parts thereof	15%	20%
8708.9400	Steering wheels, steering columns and steering boxes	15%	20%
8708.9900	Other parts	15%	20%

3 Schedule 2-Schedule III –EXEMPTION FROM CUSTOMS DUTIES ON GOODS IMPORTED OR DELIVERED FROM BONDED WAREHOUSE

Delete the reference “Schedule 2 -Schedule III”(wherever occurring), substitute “Schedule 3”

4 Schedule 3 –EXEMPTION FROM CUSTOMS DUTIES ON GOODS IMPORTED OR DELIVERED FROM BONDED WAREHOUSE

After the words “complied with” insert as a new paragraph:

“Any person applying to the Director of Customs for an exemption from duty under section 1 of this Schedule, must provide to the Director the actual amount of concession he or she is applying for, which is to be calculated in accordance with the provisions of Schedule 2 of this Act.”

5 Schedule 3 –Section 1

Number the item- “GOODS IMPORTED UNDER APPROVED DEVELOPMENT PROJECT AGREEMENTS” as X.2

6 Schedule 3 -X.2 GOODS IMPORTED UNDER APPROVED DEVELOPMENT PROJECT AGREEMENTS

Delete “subject to the prior approval of the Council of Ministers,”

7 Schedule 3-After X.2

Insert

“X.2A GOODS IMPORTED FOR DEVELOPMENT PROJECTS

If a person is importing goods for a development project and the Director is satisfied that the development project will contribute or is contributing significantly to the economic development of Vanuatu, the Director may exempt the goods from customs duty otherwise payable or approve a reduction of customs duty otherwise payable in respect of the goods. The amount of any reduction is to be determined in writing by the Director.”

8 Schedule 3- X.3, X.4, X.5, and X.9

Delete “6” (wherever occurring), substitute “15”.