

**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.

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| (paddy or rough)

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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%

8708.9200	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