

REPUBLIC OF VANUATU
EXCISE ACT NO 24 OF 2002

Arrangement of Sections

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Harmonized System means the Harmonized System set out in Schedule 1 to the Import Duties (Consolidation) Act [CAP 91] as amended from time to time, and includes the General Rules for the Interpretation of the Harmonized System set out in that Schedule as amended from time to time.

home use of a product means the use or consumption of the product in Vanuatu.

import duty means a duty levied under the Import Duties (Consolidation) Act [CAP 91].

licence means a licence to produce excisable products.

licensed producer means a person granted a licence under section 10 to produce excisable products.

licensed production centre means the premises on which a person is licensed to produce excisable products, and includes:

- (a) any bonded warehouse deemed to be a part of those premises under subsection 10(4); and
- (b) all adjoining premises connected with that production or with the business of the producer.

Minister means the Minister responsible for finance.

officer means:

- (a) a person who is a Customs officer within the meaning of the Customs Act No. 15 of 1999; or
- (b) any person authorised by the Director to carry out or undertake functions or duties of an officer for the purposes of this Act.

person includes an individual, any statutory body, company or association of persons corporate or unincorporated.

petroleum product means any product classified under Chapter 27 of the Harmonized System.

production includes all processes in the production of excisable products.

premises includes any place (whether enclosed, or built on, or not), vehicle, vessel or aircraft.

prescribed means prescribed by the regulations.

records means all papers, books, registers, computer or electronic files, tapes, discs, films, videos, sound tracks or any other devices in which information is recorded or stored.

regulations means the regulations made under this Act

still means any apparatus used for carrying out the distillation of alcohol products.

tobacco product means any product classified under Chapter 24 of the Harmonized System.

2 Application of Act

This Act applies to:

- (a) any excisable product produced in Vanuatu, or imported into Vanuatu, on or after the commencement of this Act; and
- (b) any excisable product produced in Vanuatu, or imported into Vanuatu, before the commencement of this Act, and that has not been entered for home use or exported before that commencement.

3 Importer of excisable products to comply with Customs legislation etc.

- (1) To avoid doubt, the importer of excisable products must comply with the requirements of the Customs Act No. 15 of 1999 and the Import Duties (Consolidation) Act [CAP 91] and any subordinate legislation made under those Acts.
- (2) Subject to this Act, the importer of excisable products must pay the excise tax payable on those products in the same manner in which import duty is payable and the excise tax is to be collected in the same manner in which import duty is collected.

4 Administration

- (1) The Director is responsible for the general administration of this Act.
- (2) The Director has the right to require and take securities for the purpose of compliance with this Act.

5 Securities

- (1) If a security is required by or under this Act, the Director must specify how it is to be given.
- (2) The ways in which a security can be given are:
 - (a) by bond; or
 - (b) by guarantee; or
 - (c) by cash deposit; or
 - (d) partly by one such method and partly by another.

6 Delegation

- (1) The Director may delegate to an officer all or any of the Director's functions or powers under this Act. However, the Director must not delegate the power of delegation.
- (2) A delegation:
 - (a) must be made in writing; and
 - (b) may be made either generally or subject to express limitations or conditions; and
 - (c) may be given for a specified period, but may be revoked at any time by the Director.
- (3) The Director remains responsible for actions taken under a delegation.
- (4) The Director may continue to perform a function or exercise a power that has been delegated.

7 Bonded warehouse

- (1) The Director may on application in writing by a person (whether or not the person is a licensed producer) approve in writing premises to be a bonded warehouse for the purposes of this Act.
- (2) An approval is valid for a period of one year from the date on which the approval is given, and is subject to payment of a prescribed annual fee.
- (3) An approval may be given on such other terms and conditions as are determined by the Director and specified in the approval.

PART 2 - LICENSING AND RESPONSIBILITY OF PRODUCERS

8 Licence requirement

- (1) A person must not produce any excisable products in Vanuatu unless:
 - (a) the person is the holder of a valid licence for producing the excisable products; and
 - (b) the person has given a security to the Director as required by the Director; and
 - (c) the excisable products are produced at a licensed production centre.
- (2) Subsection (1) does not apply to excisable products referred to in items 6 and 7 of the Exemptions Table in Schedule 2.
- (3) If a person contravenes subsection (1), the person is guilty of an offence punishable on conviction by:
 - (a) in the case of an individual – a fine not exceeding VT 1 million or a term of imprisonment of not more than 2 years, or both; or
 - (b) in the case of a company – a fine not exceeding VT 5 million.

9 Application for licence

- (1) A person must apply to the Director in the approved form for a licence to produce excisable products at a production centre.
- (2) The applicant must:
 - (a) pay to the Director the prescribed application fee and licence fee; and
 - (b) give the security to the Director as required by the Director; and
 - (c) provide necessary information relating to the production centre and production process; and
 - (d) if applicable, include a description of any premises to be used as a bonded warehouse for the production centre, whether or not those premises are part of or separate from the production centre.

10 Grant of licence

- (1) If the Director is satisfied with the security of a proposed production centre and the production procedures and controls, the Director may grant a licence in the approved form to the applicant, subject to any conditions determined by the Director.
- (2) If the Director refuses to grant a licence to an applicant, the Director must within 7 days after making the decision:
 - (a) inform the applicant in writing of the decision; and
 - (b) return the prescribed licence fee and the security to the applicant.
- (3) If the Director refuses to grant a licence to an applicant, the prescribed application fee is not refundable to the applicant.
- (4) If a licence is granted and the application for the licence included premises to be used as a bonded warehouse under paragraph 9(2)(d), those premises (whether or not a part of or separate from the production centre) are deemed to be a part of the production centre for the purposes of this Act.

11 Period and renewal of licence

- (1) A licence is valid for a period of 12 months from the date the licence is granted.
- (2) A licence may be renewed on:
 - (a) application by the holder of the licence made before the expiry of the licence; and
 - (b) payment of the prescribed licence fee.
- (3) If a licence is renewed, the liability of the subscribers to the security given for the original licence remains in force for the period of the renewal, unless notice of termination is given by the subscribers.

12 Transfer of licence

- (1) A licence may be transferred with the written consent of the Director.
- (2) The transferee must give such security to the Director as the Director specifies in writing.

13 Cancellation of licence

- (1) The Director may cancel a licence if the holder of the licence contravenes or fails to comply with any of the conditions of its licence or if the holder of the licence is convicted of an offence against this Act.

16 Fresh security

- (1) The Director may at any time require a licensed producer to give fresh security.
- (2) If fresh security is not given as required by the Director, the Director may cancel the licence.
- (3) The Director must give to the person written notice of his or her decision to cancel the licence within 7 days after the decision is made.

17 Alterations, additions or rebuilding of licensed production centres

- (1) A licensed producer must obtain the written approval of the Director before undertaking any alterations, additions or rebuilding of the licensed producer's production centre.

20 Director may give directions

- (1) The Director may give written directions to a licensed producer directing:
 - (a) in what parts of the licensed production centre any process in the production is to be carried on; and
 - (b) in what parts of the licensed production centre materials and other matters used in the production and excisable products produced are to be kept.
- (2) A licensed producer must comply with the directions.
- (3) If a licensed producer contravenes subsection (2), the licensed producer is guilty of an offence punishable on conviction by:
 - (a) in the case of an individual - a fine not exceeding VT 100,000 or a term of imprisonment of not more than one year, or both; or
 - (b) in the case of a company – a fine not exceeding VT 500,000.

PART 3 – IMPOSITION, RATE AND PAYMENT OF EXCISE TAX, AND EXEMPTIONS

21 Imposition and rate of excise tax

- (1) An excise tax is imposed on products that:
 - (a) are classified under the tariff items of the Harmonized System that are listed in Column 2 of the Excisable Products Table in Schedule 1; and
 - (b) are produced in, or imported into, Vanuatu.

- (2) A person wishing to obtain an exemption under item 7 of the Exemptions Table must apply in writing to the Director for the exemption.
- (3) The Director must not grant an exemption under item 7 of the Exemptions Table unless the Director is satisfied that the excisable products concerned are to be used exclusively in the production of other excisable products in Vanuatu.
- (4) The Director may grant an exemption on such terms and conditions as the Director considers appropriate.

PART 4 – ENTRY AND CONTROL OF EXCISABLE PRODUCTS

24 Entry for home use etc.

- (1) An entry of excisable products authorizes the removal of those products for one of the following:
 - (a) home use;
 - (b) removal to a bonded warehouse or another place approved by the Director to receive and hold such products;
 - (c) removal between bonded warehouses or other places approved by the Director to receive and hold such products;
 - (d) exportation from Vanuatu.
- (2) An entry of excisable products must:
 - (a) be made in accordance with an approved form or in a manner approved by the Director; and
 - (b) contain such information as is required by the Director; and
 - (c) be signed or authorised in a manner required by the Director; and
 - (d) be lodged with, or transmitted to, Customs.
- (3) The licensed producer, the importer or the owner of excisable products, or their agents, may make entries for those products.
- (4) An entry of excisable products is of no effect unless it is approved by the Director.
- (5) If it is intended to export excisable products, the exportation of those products must be dealt with under the Customs Act No. 15 of 1999, but such products remain under Customs control in accordance with section 25.

25 Customs control

- (1) All excisable products are subject to the control of Customs until removed for home use or for exportation to a place outside Vanuatu, whichever first occurs.

- (2) A person who takes possession of, moves, alters or interferes with any such products except as authorised by or in accordance with this Act is guilty of an offence punishable on conviction by a fine of not more than VT 1 million or a term of imprisonment not exceeding 2 years, or both.
- (3) The Director may, at any time before excisable products cease to be subject to the control of Customs, direct that the products be moved to a bonded warehouse.
- (4) If a person defaults in complying with a direction under subsection (3), the Director:
 - (a) may cause the products to be moved to that bonded warehouse; and
 - (b) has a lien on the products for any expenses incurred in connection with their removal to the warehouse and for any warehouse rent and charges incurred in relation to the products.

26 Removal of excisable products

- (1) A person who removes or causes or permits excisable products to be removed from a licensed production centre without:
 - (a) an entry made and approved under section 24; or
 - (b) permission given under section 30 or 31;is guilty of an offence punishable upon conviction by a fine of not more than VT 1 million or a term of imprisonment not exceeding 2 years, or both.
- (2) Excisable products must be removed from a licensed production centre only in packages or containers of such sizes and marked or labelled in such manner as the Director approves in writing.
- (3) The alcoholic strength and volume of any alcohol product must be clearly set out in such manner as the Director approves in writing:
 - (a) on the label of any bottle, can or other thing in which the alcohol product is made available for retail sale; and
 - (b) on the packages in which such bottles, cans or things are packed and made available for retail sale.
- (4) A person who fails to comply with subsection (2) or (3) is guilty of an offence punishable upon conviction by a fine of not more than VT 1 million or a term of imprisonment not exceeding 2 years, or both.

27 Storage of excisable products

- (1) The licensed producer of excisable products on completion of production must within such reasonable time as the Director specifies move the products from the licensed production centre to a bonded warehouse in accordance with an entry under section 24 or a permission under section 31.
- (2) A person who fails to comply with subsection (1) is guilty of an offence punishable upon conviction by a fine of not more than VT 1 million or a term of imprisonment not exceeding 2 years, or both.
- (3) Only excisable products that are subject to the control of Customs are to be stored in a bonded warehouse.

28 Safe custody of excisable products

If a person who has the possession, custody or control of excisable products that are subject to the control of the Customs:

- (a) fails to keep those products safely; or
- (b) when so requested by the Director, does not account for those products to the satisfaction of the Director;

the person must, on demand in writing made by the Director pay to the Director an amount equal to the amount of the excise tax that would have been payable on those products if they had been entered for home use on the day on which the Director made the demand.

29 Deficiency in excise tax

- (1) This section applies if on examination of:
 - (a) a licensed producer's records; or
 - (b) the excisable products produced in the relevant licensed production centre and entered under paragraph 24(1)(b);

the Director is satisfied that those excisable products are not in the quantities that the Director believes should have been produced and entered.

- (2) The licensed producer must on demand in writing made by the Director pay to the Director the amount of the deficiency unless such deficiency is accounted for to the satisfaction of the Director.

- 30 Permission to deliver certain products for home use without entry**
- (1) The Director may give permission in writing to a person specified in the permission to remove for home use from a place specified in the permission products of a specified kind that are subject to the control of Customs, without an entry for home use under paragraph 24(1)(a).
 - (2) The permission continues in force until the permission is revoked in writing by the Director.
 - (3) A person to whom permission has been given under subsection (1) must, within 7 days or such longer period as the Director approves after the end of each month, file with the Director in relation to the products specified in the permission:
 - (a) an entry for home use under paragraph 24(1)(a) for those products; and
 - (b) a return in the approved form:
 - (i) setting out the amount of excise tax payable by that person for that month in relation to those products; and
 - (ii) containing such other information as the Director requires.
 - (4) Permission under subsection (1) may be given subject to the condition that the person to whom the permission is given complies with such requirements as are specified in the permission, being requirements that, in the opinion of the Director are necessary for the protection of the revenue or for the purpose of ensuring compliance with this Act.
 - (5) If, in relation to the delivery for home use of any products, a person to whom permission has been given under subsection (1), fails to comply with a requirement specified in the permission or subsection (3), the person is guilty of an offence punishable upon conviction by a fine of not more than VT 1 million or a term of imprisonment not exceeding 2 years, or both.

31 Permission to remove products subject to Customs control without entry

- (1) The Director may give permission in writing to a person specified in the permission to remove products of a kind specified in the permission that are subject to the control of the Customs from a place specified in the permission to another specified place, without an entry under paragraph 24(1)(b), (c) or (d).
- (2) The permission continues in force until it is revoked by the Director.
- (3) A person to whom permission has been given under subsection (1) must, within 7 days or such longer period as the Director approves after the end of each month, file with the Director in relation to the products specified in the permission:
 - (a) an entry under paragraph 24(1)(b), (c) or (d) (whichever applies); for those products; and
 - (b) a return in the approved form:
 - (i) setting out the amount of excise tax payable by that person for that month in relation to those products; and
 - (ii) contain such other information as the Director requires.
- (4) Permission under subsection (1) may be given subject to the condition that the person to whom the permission is given complies with such requirements as are specified in the permission, being requirements that, in the opinion of the Director are necessary for the protection of the revenue or for the purpose of ensuring compliance with this Act.
- (5) If, in relation to the removal of any products, a person to whom permission has been given under subsection (1), fails to comply with a requirement specified in the permission or subsection (3) the person is guilty of an offence punishable upon conviction by a fine of not more than VT 1 million or a term of imprisonment not exceeding 2 years, or both.

PART 5 – REFUNDS, RECOVERY,

- (2) If a deposit is made:
 - (a) the owner upon making a proper entry for home use of the products is entitled to delivery of the products; and
 - (b) the amount of the deposit is deemed to be the proper amount of the excise tax unless the contrary is determined in proceedings under subsection (3).
- (3) Within 6 months after making the deposit, the owner may commence proceedings against the Director in any court of competent jurisdiction for the recovery of the whole or any part of the amount of the deposit.
- (4) Any excess of the deposit over the proper excise tax as determined in the proceedings is to be refunded by the Director to the owner.
- (5) The provisions of this section do not apply in a case where the Director is of the opinion that any evasion of this Act has been committed or attempted.

38 Review of decisions

- (1) If the Director makes any of the following decisions:
 - (a) a decision not to grant a licence;
 - (b) a decision to cancel a licence;
 - (c) a decision to make a demand under section 28 or 29;
 - (d) a decision under section 32 in relation to a refund of excise tax;
 - (e) such other decisions as are prescribed by the regulations;

the person in respect of whom the decision was made may appeal to the Supreme Court against that decision.
- (2) An appeal must be brought, by originating application, not more than 28 days after the date on which the appellant is notified of the decision appealed against, or within such further period as the Supreme Court may allow.

- (3) The Supreme Court may:
 - (a) confirm, reverse or modify the decision appealed against, and make such orders and give such directions to the Director as may

PART 6 –POWERS OF OFFICERS

39 Access to licensed production centres

- (1) An officer may at any reasonable time of the day or night:
 - (a) enter and have complete access to every part of any licensed production centre; and
 - (b) examine, take account of, and note all containers, utensils, materials and excisable products in the production centre.

- (2) An officer may at any reasonable time of the day or night enter and have complete access to every part of a bonded warehouse and may examine and take account of the excisable products in the warehouse.

40 Power to enter and search with warrant

- (1) If an officer has reasonable grounds to believe that there are in any premises:
 - (a) any excisable products on which excise tax has not been paid; or
 - (b) any records relating to such products;

the officer may make a declaration on oath to that effect before a magistrate.

- (2) The magistrate may issue a warrant authorising the officer:
 - (a) to enter and search the premises with such force as may be reasonably necessary, by day or night; and
 - (b) to seize, and remove any such excisable products or records found in the premises.

- (3) An officer in possession of a warrant under subsection (2) may require a police officer to assist him or her in the execution of the warrant.

41 Stopping and search of aircraft, vehicles and vessels

- (1) An officer may, on reasonable grounds of suspicion, stop and search any aircraft, vehicle or vessel for the purposes of ascertaining whether any excisable products on which excise tax has not been paid are in or on it.

- (2) For the purposes of subsection (1), an officer may:
 - (a) question the person apparently in charge of the aircraft, vehicle or vessel about any products in, on, or in a container on, the aircraft, vehicle or vessel; and
 - (b) give directions relating to the unloading of any excisable products or other thing from the aircraft, vehicle or vessel and their movement to another place for further examination.
- (3) If a direction under paragraph (2)(b) is not complied with, an officer may

- (2) A person may be searched under subsection (1) only by a person of the same sex as the first-mentioned person and the search must take place:
 - (a) in a place set aside for that purpose; or
 - (b) in any other private place.
- (3) For the purposes of subsection (1), an officer may search any baggage, packages or other items in the person's possession and may question the person about any products or evidence found on the person.
- (4) Customs is not liable for any costs incurred by a person:
 - (a) in the production or search of baggage, except for exceptional damage or destruction beyond that which is reasonable in a search; or
 - (b) arising from any delay caused by the search of baggage or of the person.
- (5) An officer may use such reasonable force as is necessary for the purposes of this section.

44 Samples

- (1) An officer may at any reasonable time take a sample of:
 - (a) any excisable product which is su

45 General power to inspect records

(1) Despite anything in any other Act, an officer has at all times full and free access to all records, whether in the custody or under the control of a licensed producer, a public officer or a body corporate or any other person, for the purpose of inspecting any records which the Director:

- (a) considers necessary or relevant for the purpose of collecting any excise tax; or
- (b) considers likely to provide any information otherwise required for any such purpose;

and may make extracts from or copies of any such records, and may remove and retain any such records for this purpose.

(2) An officer may for the purpose of any inspection under this section require any person:

- (a)

- (7) Despite subsection (3), if any of the products seized are perishable, the Director may sell them immediately after seizure.
- (8) The proceeds of any sale must be paid to the Director subject to the

- (2) If a person assaults an officer in the performance of his or her duties or a person assisting the officer, the person is guilty of an offence punishable on conviction by a fine of not more than VT 1 million or imprisonment for a term not exceeding 2 years, or both.

54 Bribery and collusion

- (1) A person who:

- (a) offers or gives, whether directly or indirectly, to an officer any

56 Conduct by directors, servants or agents

- (1) If in a prosecution in respect of any conduct engaged in by a body corporate, it is necessary to establish the state of mind of the body corporate, it is sufficient to show that a director, servant or agent of the body corporate, being a director, servant or agent by whom the conduct was engaged in within the scope of his or her actual or apparent authority, had that state of mind.
- (2) Any conduct engaged in on behalf of a body corporate by a director, servant or agent of the body corporate within the scope of his or her actual or apparent authority is deemed for the purposes of this Act to have been engaged in also by the body corporate.
- (3) Any conduct engaged in on behalf of a body corporate by any other person at the direction or with the consent or agreement (whether express or implied) of a director, servant or agent of the body corporate, where the giving of the direction, consent or agreement is within the scope of the actual or apparent authority of the director, servant or agent is deemed, for the purposes of this Act, to have been engaged in also by the body corporate
- (4) A reference in this section to the state of mind of a person includes a reference to the knowledge, intention, opinion, belief or purpose of the person and the person's reasons for his or her intention, opinion, belief or purpose.

PART 8 – SPECIAL PROVISIONS IN RELATION TO CERTAIN EXCISABLE PRODUCTS

57 Spoilt alcohol products

- (1) If alcohol products produced in a licensed production centre are unfit for human consumption, the Director may, upon the written request of the producer, approve their destruction or allow them be dealt with as requested by the producer, without entry for home use and payment of any excise tax.
- (2) If alcohol products are found to be

- (4) A person who contravenes subsection (3) is guilty of an offence punishable on conviction by a fine of not more than VT 1 million or a term of imprisonment not exceeding 2 years, or both.
- (5) The regulations may specify a blended petroleum product or class of blended petroleum products to be exempt from excise tax.

PART 9 – MISCELLANEOUS

61 Sale by Director

- (1) Products and packages which the Director is authorized to sell (“sale products”) under this Act must not be sold except by auction or by tender and after such public notice as is approved by the Director.
- (2) The sale products may be sold either free of excise tax or subject to excise tax.
- (3) The proceeds of a sale of products by the Director are to be applied:
 - (a) in payment of the warehouse rent and charges and other storage charges (if any) in respect of the products; and
 - (b) in payment of the expenses of the removal of the products; and
 - (c) in payment of the expenses of the sale; and
 - (d) unless the products are sold subject to excise tax , in payment of the excise tax on the products;

64 Regulations

- (1) The Minister may make regulations:
 - (a) for or with respect to any matter that by this Act is required or permitted to be prescribed; or
 - (b) that is necessary or convenient to be prescribed for carrying out or giving effect to this Act.
- (2) Without limiting subsection (1), regulations may be made prescribing forms and rules or procedure for the ascertainment, assessment and collection of excise taxes imposed under this Act.

65 Commencement

This Act commences on 1 January 2003.

SCHEDULE 1

Section 21

EXCISABLE PRODUCTS TABLE

Number	Harmonized System
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14	22083010	Whisky less than 10% by volume of alcohol	250 Vt/litre
15	22083020	Whisky 10 to 37% by volume of alcohol	700 Vt/litre
16	22083030	Whisky greater than 37% by volume of alcohol	750 Vt/litre
17	22084010	Rum less than 10% by volume of alcohol	250 Vt/litre
18	22084020	Rum 10 to 37% by volume of alcohol	700 Vt/litre
19	22084030	Rum greater than 37% by volume of alcohol	750 Vt/litre
20	22085010	Gin less than 10% by volume of alcohol	250 Vt/litre
21	22085020	Gin 10 to 37% by volume of alcohol	700 Vt/litre
22	22085030	Gin greater than 37% by volume of alcohol	750 Vt/litre
23	22086010	Vodka less than 10% by volume of alcohol	250 Vt/litre
24	22086020	Vodka 10 to 37% by volume of alcohol	700 Vt/litre
25	22086030	Vodka greater than 37% by volume of alcohol	750 Vt/litre
26	22087010	Liquer less than 10% by volume of alcohol	250 Vt/litre
27	22087020	Liquers 10 to 37% by volume of alcohol	700 Vt/litre
28	22087030	Liquers greater than 37% by volume of alcohol	750 Vt/litre
29	22089010	Other Spirits less than 10% by volume of alcohol	250 Vt/litre

30	22089020	Other Spirits 10 to 37% by volume of alcohol	700 Vt/litre
31	22089030	Other Spirits 37 to 80% by volume of alcohol	750 Vt/litre
32	22089040	Other Spirits greater than 80% by volume of alcohol	850 Vt/litre
33	24021000	Cigars	2500 Vt/kg
34	24022000	Cigarettes containing tobacco	2 Vt/stick
35	24029000	Cigarettes containing tobacco substitute	2 Vt/stick
36	24031000	Stick or twist tobacco	750 Vt/kg
37	24032000	Plug Tobacco	750 Vt/kg
38	24039100	Reconstituted tobacco	750 Vt/kg
39	24039900	Other tobacco products, extracts and essences	750 Vt/kg
40	27100010	Motor Spirits	5 Vt/l
41	27100050	Distillate Fuels	5 Vt/l

SCHEDULE 2

Section 23

EXEMPTIONS TABLE		
Item	Excise Exemption Number	Exemption
1	010	Excisable products produced in Vanuatu, being products that would have been eligible for an exemption from duty under Schedule III of the Import Duties (Consolidation) Act [CAP. 91] had the products been imported, but subject to the conditions in that Schedule being complied with.
2	020	Excisable products imported into Vanuatu that are exempt from duty under Schedule III of the Import Duties (Consolidation) Act [CAP. 91], other than diesel fuels imported under Exemptions X7 of that Schedule.
3	030	Excisable products produced in Vanuatu, being products that would have been eligible for a reduction in duty under Schedule III of the Import Duties (Consolidation) Act [CAP. 91] had the products been imported, but subject to the conditions in that Schedule being complied with.
4	040	Excisable products imported into Vanuatu that are eligible for a reduction in duty under Schedule III of the Import Duties (Consolidation) Act [CAP. 91], other than diesel fuels imported under Exemption X7 of that Schedule.
5	050	The production of beer by a person in quantities not exceeding 200 litres per annum for personal consumption.
6	060	The production of tobacco for personal consumption prepared in traditional ways by curing leaf stripped from tobacco plants, without further manufacture other than by rolling or chopping.
7	070	Excisable products produced or imported into Vanuatu that are to be used exclusively in the production of other excisable products in Vanuatu and for which an approval has been obtained under subsection 23(2).