

REPUBLIC OF VANUATU

BUSINESS LICENCE (AMENDMENT) ACT NO. 6 of 2000

Arrangement of Sections

1.

REPUBLIC OF VANUATU

Commencement **01/01/00 (except section 3 01/07/98)**

BUSINESS LICENCE (AMENDMENT) ACT NO. 6 of 2000

An Act to amend the Business Licence Amendment Act N0. 19 of 1998 (the “Principal Act”).

BE IT ENACTED by the President and Parliament as follows:

AMENDMENT OF SECTION 13

1. Section 13 of the Principal Act is amended by deleting the following from subsection (3):

“Bakeries and confectioneries;
Manufacturers of food products not elsewhere specified;
Manufacturers of prepared animal feeds;
Manufacturers of carbonated non alcoholic beverage;
Manufacturers of cordials and non-carbonated, non-alcoholic Beverages;
Manufacturers of tobacco;
Sawmills, planing and other wood mills;
Manufacture of wooden furniture and fixtures, artifacts and decorative small furnishing;
Manufacture of paper, paper products, printer and publishers;
Manufacturers of chemicals, chemical products, rubber and plastics;
Manufacture of soap and cleaning preparations;
Ship builders and repairers;
Manufacturer of wearing apparels;
Jewellers;
Air conditioning and refrigeration;
Manufacturer of cement, lime and plaster;
Manufacturer of structural and fabricated metal products;
Tour agent;
Real estates, property and land developers and managers;
Legal practitioners;
Core drilling, assaying, geological and prospecting support services;”.

INSERTION OF NEW SECTION

2. After section 18 of the Principal Act the following section is inserted:

“CERTAIN BUSINESSES TO PAY FEES QUARTERLY

18A. (1) The business licence fee payable for a business specified in category F1, F2, F3 or F4 of Schedule 1 is to be paid on a quarterly basis by the holder of the business licence.

(2) The business licence fee:

(a) is to be calculated on turnover in accordance with the provisions in Class F of Schedule 1; and

(b) is payable within 14 days, or such longer period as is prescribed by the rules, after the end of each quarter.

(3) A declaration in the form prescribed by the rules is to accompany payment of the fee for each quarter.

(4) To avoid doubt, this section applies despite any other provision of this Act.

(5) In this section:

“quarter” means a period of 3 months beginning on 1 January, 1 April, 1 July or 1 October in the year beginning on 1 January 2000 or any later year.”.

AMENDMENT OF SCHEDULE 1

3. Class F in Schedule 1 of the Principal Act is amended by adding at the end of Category F1 and Category F2 the following:

“plus for each non citizen employee, principal or partner engaged in the business” 90 000

AMENDMENT OF SCHEDULE 2

4. Schedule 2 of the Principal Act is amended by adding at the end the following:

“a credit union registered under the Credit Unions Act No. 14 of 1999

a person operating a micro finance or micro credit scheme that is registered with the Vanuatu Financial Services Commission as a charitable organisation”.

COMMENCEMENT

5. This Act is taken to have commenced on 1 January 2000 except section 3 which is taken to have commenced on 1 July 1998.