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REPUBLIQUE DE VANUATU

REPUBLIC OF VANUATU

JOURNAL OFFICIEL

OFFICIAL GAZETTE

5 DECEMBRE 1988 NO. 32 5 DECEMBER, 1988

SONT PUBLIES LES TEXTES SUIVANTS

ARRETES

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NOTIFICATION OF PUBLICATION

ORDERS

PRICE CONTROL (TOBACCO PRODUCTS) (AMENDMENT) ORDER NO. 36 OF 1988.

LOI NO. 10 DE 1983 RELATIVE AUX TRIBUNAUX D'ILES ARRETE INSTITUANT LE TRIBUNAL D'ILE D'AMBRYM.

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REPUBLIC OF VANUATU

PRICE CONTROL (TOBACCO PRODUCTS) (AMENDMENT) ORDER No. 36 OF 1988

To amend the Price Control (Tobacco Products) Order No.52 of 1987.

IN EXERCISE of the powers conferred by section 15 of the Joint Price Control Regulation No.18 of 1974, I hereby make the following Order.-

AMENDMENT OF THE SCHEDULE OF ORDER No.52 OF 1987

1. The Price Control (Tobacco Products) Order No.52 of 1987 is further amended by the repeal of the Schedule to that Order and the substitution of the following Schedule:-

SCHEDULE

Products	Wholesale price for retailers (in Vatu)	Retail price (in Vatu)
Alpine Menthol 25	1900	260
Benson 10	1760	95
Benson 5F 20	1990	215
Benson X/Mild 20	2035	220
Black & White Virginia 30	1755	235
Black & White X/Mild 30	1755	235
Camel Filter 20	2420	260
Camel Regular 20	2210	240
Consulate Menthol 20	1965	215
Dunhil Int. Filter	2350	260
Dunhil Int. Menthol 20	2540	275
Dunhil Int. Virginia	2540	275
Dunhil KS	1825	195
Dunhil KSM	1825	195
Dunhil KSF 20	1950	210
Dunhil Superior Mild 20	1950	210
Emu Twist Tabacco (500g)	2350	90
Gitane Blanc Sans Filtre 20	2260	245
Gitane Filtre 20	1970	215
Hallmark Ultra Mild 20	1890	205
Holiday Twist Tobacco (500g)	2260	75
John Player Mild 25	1970	265
John Player Virginia	2170	230
Kent F/T 20	2500	270
Kool	1700	185
Kool F/T Menthol 20	1825	200

.../2.

contnd

Products	Wholesale price for retailers (in vatu)	Retail price (in Vatu)
Malboro Light 25	1925	260
Malboro Red 25	1930	260
More Filter 20	2535	275
More Menthol 20	2535	275
Park Drive Regular 25	1685	225
Park Drive X/Mild 25	1685	225
Peter Jackson Menthol 15	1270	140
Peter Jackson Virginia 15	1265	140
Peter Jackson Virginia 20	1700	185
Peter Jackson Virginia 30	2025	275
Peter Jackson X/Mild 30	2025	275
Peter Stugvesant KSF 20	1950	210
Peter Stugvesant X/Mild	1965	215
Rothmans KSF 20	1950	210
St Moritz Menthol 20	2570	275
Sterling Menthol	2170	230
Sterling Menthol 25	1965	265
Sterling Special Mild 25	1970	265
Viscount Regular 20	1635	175
Viscount X/Mild 20	1635	175
Wills Super Mild 30	1910	255
Winfield Menthol 25	2220	240
Winfield Virginia 25	2220	240
Winfield X/Mild 25	2220	240

COMMENCEMENT

2. This Order shall come into force on the date of its publication in the Gazette.

MADE at Port Vila, this 25th day of November, 1988.

IOLU ABBIL
Minister of Home Affairs

REPUBLIQUE DE VANUATU

LOI NO. 10 DE 1983 RELATIVE AUX TRIBUNAUX D'ILES

ARRETE INSTITUANT LE TRIBUNAL D'ILE D'AMBRYM

Le Président de la Cour suprême de Vanuatu en vertu des pouvoirs qui lui sont attribués à l'article 1 de la loi No. 10 de 1983 relative aux tribunaux d'îles,

A R R E T E :

est institué le TRIBUNAL D'ILE D'AMBRYM (ci-après dénommé le "Tribunal d'île") qui exerce la compétence que lui confèrent la loi relative aux tribunaux d'îles et toute loi connexe, sous réserve des restrictions suivantes :

RESSORT TERRITORIAL

1. Le ressort territorial du tribunal d'île s'étend aux limites du Conseil provincial d'Ambrym.

LIMITES DE COMPETENCE EN MATIERE PENALE

2. (1) En matière pénale, le tribunal d'île est compétent pour connaître les infractions suivantes :

(a) Infractions au Code Pénal :

art. 88	:	insulte à la religion ;
art. 89	:	perturbation d'offices religieux ;
art. 107(a)	:	voies de fait intentionnelles ;
art. 121	:	langage injurieux ou menaçant ;
art. 125(a)	:	le vol, lorsque la valeur de l'objet (ou des objets) dont la valeur n'excède pas 24.000 VT ;
art. 126(b)	:	utilisation sans autorisation légale d'un bien d'autrui dont la valeur n'excède pas 24.000 VT ;
art. 131	:	recel ;
art. 133	:	dommage volontaire à la propriété, lorsque la valeur de l'objet (ou objets) présumé(s) endommagé(s) n'excède pas 24.000 VT ;
art. 136	:	cruauté envers les animaux, oiseaux, poissons ;

art. 144 : intrusion criminelle ;
art. 148 : inconduite et désordre ;
art. 151 : sorcellerie.

(b) Infraction aux règlements conjoints ou à certains de leurs articles

Règlement conjoint No. 3 de 1941 fixant les sanctions pénales du bétail errant ;

Article 19, 33A, 37 et 38 du Règlement conjoint No. 4 de 1962 ;

Loi No. 7 de 1987 relative aux armes à feu ;

Règlement conjoint No. 5 de 1966 relatif à l'entretien de la famille ;

Règlement conjoint No. 13 de 1966 relatif à l'entretien des enfants ;

Règlement conjoint No. 27 de 1966 réprimant les atteintes à la propriété ;

Règlement conjoint No. 36 de 1966 relatif aux taxis ;

Règlement conjoint No. 18 de 1968 portant contrôle de l'importation, de la vente et de la fourniture des boissons alcoolisées ;

(c) Infractions aux lois provinciales d'Ambrym

(2) Dans l'exercice de sa compétence en matière pénale, le Tribunal d'île ne doit pas imposer une amende excédant 24.000 VT ou infliger une peine d'emprisonnement de plus de six mois.

LIMITES DE COMPETENCE EN MATIERE CIVILE

3. En matière civile, le tribunal d'île d'Ambrym ne connaît que les infractions suivantes :

(a) litiges d'ordre foncier quelle que soit la valeur des terres faisant l'objet des litiges ;

(b) demandes en dommages et réparations lorsque leur valeur n'excèdent pas 50.000 VT ;

(c) demandes en dommages - intérêts déposées en vertu d'arrêtés provinciaux d'Ambrym lorsque leur valeur n'excède pas 50.000 VT ;

(d) Demandes d'indemnisation pour l'entretien d'un enfant naturel déposées en vertu du Règlement conjoint No. 13 de 1966.

FAIT à Port-Vila, le 28 octobre 1988.

Frederick G. COOKE
Président de la Cour suprême.

REPUBLIC OF VANUATU

TEACHING STAFF RULES (AMENDMENT NO.2)

To amend the Teaching Staff Rules of 1985, which was signed on the 16th day of July, 1985.

IN EXERCISE of the power conferred by section 51 (1) of the Teaching Service Act No. 15 of 1983, as amended, the Teaching Service Commission hereby makes the following amendment.

AMENDMENT TO RULE 9.10

1. The Teaching Service Staff Rules of 1985, which was signed on the 16th day of July, 1985 (hereinafter the "Principal Rules") are amended as follows:

(a) by deleting Rule 9.10 of the Principal Rules and substituting the following new Rule 9.10 therefor:-

"MATERNITY LEAVE

9.10 Maternity leave on full salary of up to 6 weeks before and exactly 6 weeks after the estimated date of confinement will be granted to female officers on presentation of a medical certificate indicating the date of confinement. Maternity leave shall count as effective service. Any extension of maternity leave will be treated under the same rules as for sick leave".

COMMENCEMENT

2. This Amendment shall come into force on the date of signature.

MADE at Port Vila the 21st day of September, 1988.

Maxo Nganga

Fr.Francis Gilu

Myriam Vurobaravu

Joe Joseph

Marcel Sam

MELANESIA INTERNATIONAL TRUST COMPANY LIMITED

ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 1988

Published in accordance with Section 16 of the Banking Regulation:

DIRECTORS:

Derrick Nicolson
Robert Glen Jones
Peter Anthony Pritchard
David Bruce Valentine

ALTERNATE DIRECTOR:

Robert Norman Challis

MELANESIA INTERNATIONAL TRUST COMPANY LIMITED

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH SEPTEMBER 1988

DIRECTORS' REPORT
30TH SEPTEMBER 1988

1. The Directors present their report together with the consolidated accounts of Melanesia International Trust Company Limited for the year ended 30th September, 1988.

2. Directors

The Directors in office at the date of this report are:

Derrick Nicolson
Robert Glen Jones
Peter Anthony Pritchard
David Bruce Valentine

3. Principal Activities

The principal activities of the company during the course of the financial year were the provision of trustee and nominee services, corporate administration, the acceptance of deposits and the rental of commercial property.

There were no significant changes in the nature of activities of the company during the year.

4. Result

The operating profit for the year amounted to $362,000 before extraordinary income of $201,000.

5. Reserves

The directors recommend that no appropriations to reserves be made from the retained earnings account.

6. Dividends

There were no dividends paid in respect of the year ended 30th September, 1988.

7. State of Affairs

In the opinion of the Directors there were no significant changes in the state of affairs of the company that occurred during the financial year under review not otherwise disclosed in this report or the accounts.

8. Dated at Port Vila this 9th day of November 1988

.....
DIRECTOR

.....
DIRECTOR

MELANESIA INTERNATIONAL TRUST COMPANY LIMITED

CONSOLIDATED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30TH SEPTEMBER 1988
(Expressed in thousands of Australian Dollars)

	Note	1988	1987
Operating profit	4	362	629
Extraordinary income	5	201	–
Operating profit and extraordinary income		563	629
Retained profits at the beginning of the financial year		201	572
Total available for appropriation		764	1,201
Dividend provided or paid		–	1,000
Retained profits at the end of the year		764	201

The profit and loss account is to be read in conjunction with the notes to and forming part of the accounts as set out on pages 3 to 7.

MELANESIA INTERNATIONAL TRUST COMPANY LIMITED

CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER 1988
(Expressed in thousands of Australian Dollars)

	Note	1988	1987
SHAREHOLDERS' FUNDS			
Issued capital	6	1,000	1,000
Retained profits		764	201
		1,764	1,201
CURRENT LIABILITIES			
Customers' deposits		10,493	16,868
Accrued interest payable		72	153
Accounts payable & accrued expenses		154	211
		10,719	17,232
TOTAL SHAREHOLDERS' FUNDS & LIABILITIES		12,483	18,433
Represented by:-			
FIXED ASSETS	7	846	366
OTHER INVESTMENT	8	950	950
CURRENT ASSETS			
Bank deposits	9	10,124	16,657
Accounts receivable	10	218	57
Other receivables & prepayments	11	-	120
Accrued interest receivable		72	182
Dividends receivable		55	-
Cash at bank & on hand		218	101
		10,687	17,117
TOTAL ASSETS		12,483	18,433

The balance sheet is to be read in conjunction with the notes to and forming part of the accounts as set out on pages 3 to 7.

.....
DIRECTOR

.....
DIRECTOR

MELANESIA INTERNATIONAL TRUST COMPANY LIMITED

NOTES TO AND FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 1988
(Expressed in thousands of Australian Dollars)

1. Statement of Accounting Policies

The financial statements of the group have been drawn up in accordance with generally accepted accounting principles and in accordance with the Companies Act No. 12 of 1986 of the Republic of Vanuatu. They have been prepared on the basis of historical costs and do not take into account changing money values. Except where stated, the accounting policies have been consistently applied.

Set out below is a summary of the significant accounting policies adopted by the group in the preparation of its financial statements:

(a) Foreign Currencies

All foreign currency transactions are translated to Australian currency at the rate of exchange ruling at the dates of the transactions. Amounts receivable and payable in foreign currencies are translated at the rates of exchange ruling at balance date. Gains and losses arising on such translations are recognised in the results for the period.

(b) Depreciation

Fixed assets, including buildings and leasehold land, are depreciated over their estimated useful lives. Fixed assets are first depreciated in the year of acquisition. The straightline method of depreciation is used.

(c) Trustee and Nominee Operations

No account is taken in the balance sheet of assets held or liabilities incurred by the group in its capacity as trustee or nominee for third parties.

2. Country of Incorporation and Principal Activities

The companies of the group were incorporated and are registered in the Republic of Vanuatu. The group's principal activities are the provision of trustee and nominee services, corporate administration, the acceptance of deposits and the rental of commercial property.

2. Country of Incorporation and Principal Activities (cont.)

The following companies comprise the group:

Melanesia International Trust Company Limited
Societe Civile Immobiliere Pasteur de Vate Unlimited
London Finance Limited
Societe Pasteur de Vate Limited
Melanesia Nominees Limited
Meldrew Limited
Diract Limited
Lotim Limited

3. Change in Accounting Policy

As from 1st October 1987, the company adopted the ultimate holding company's policy of expending the cost of computer software in the year of purchase.

The effect of this change in accounting policy on the accounts for the year ended 30th September 1988 is that an amount of $57,000 has been expensed as part of operating profit. Previously, this amount would have been capitalised and amortised.

4. Operating Profit

	1988	1987
Included in operating profit are the following:		
(a) Revenue:		
Interest income	1,335	1,626
Dividend income	114	155
Administration fees	798	809
Exchange gains	-	25
Rents	146	137
	2,393	2,752
(b) Expenses:		
Auditors' remuneration	16	16
Depreciation	93	53
Interest expense	1,232	1,511
Write-off computer software costs	57	-

5. Extraordinary Item	1988	1987
Net insurance recovery for fixed assets damaged by cyclone Una	201	-

6. Share Capital	1988	1987
Authorised:		
1,000,000 shares of A$1-00 each	1,000	1,000
Issued:		
1,000,000 ordinary shares of A$1-00 each, fully paid	1,000	1,000

7. Fixed Assets	1988	1987
Leasehold land and buildings		
Cost	1,017	594
Less: Accumulated depreciation	328	335
	689	259
Plant equipment and motor vehicle		
Cost	251	285
Less: Accumulated depreciation	94	178
	157	107
Total fixed assets at net book value	846	366

As from the date of Vanuatu's Independence, 30th July 1980, freehold title to land was abolished. Leasehold titles have been received for all properties.

Lease rents are assessed from time to time by the relevant authority. The amounts assessed and paid for the year to 31st July 1988 were the equivalent of 3% of the current valuations as determined by the relevant authority. Future rental increases are anticipated but annual rental is not expected to exceed 5% of the relevant authority's valuation as determined from time to time.

7. Fixed Assets (cont.)

The leasehold land is included in these financial statements at a total cost of $49,000 and is being amortised over a period of fifty years, being the period of the leases.

8. Other Investment

The holding company holds 950,000 non-voting redeemable cumulative preference shares of A$1-00 each, fully paid, redeemable on or before the 29th September 1990 in a fellow subsidiary. Any of the shares can be redeemed at their paid up value before 29th September 1990 after the group has received three months written notice.

9. Bank Deposits

In 1987, there was a charge of $1,489,000 over the group's short term deposits. This amount was subject to a right of set-off against certain customers' deposits. At 30th September 1988 there was no such charge.

10. Accounts Receivable

	1988	1987
Accounts receivable	246	66
Less: Provision for doubtful debts	28	9
	218	57

11. Other Receivables and Prepayments

Included in the 1987 comparative figure for other receivables and prepayments is an amount relating to the net cost of the assets damaged by cyclone Uma, together with expenditure on repairs. The net insurance recovery for the fixed assets damaged has been credited to the profit and loss account as an extraordinary item during 1988.

12. Contingent Liability

The company, in its capacity as trustee for certain trusts and nominee for certain companies, incurs liabilities on behalf of these entities. As far as the company is aware, the company is fully indemnified by assets held by the particular trusts or companies.

13. Capital Commitments

As at 30th September 1988 commitments for capital expenditure amounted to $22,000 (1987 - $55,000).

14. Statement of Sources and Application of Funds

These financial statements do not include a statement of sources and application of funds, as in the opinion of the directors the statement would not add significantly to the presentation.

15. Ultimate Holding Company

The ultimate holding company of Melanesia International Trust Company Limited is Australia and New Zealand Banking Group Limited, a company incorporated in Australia.

REPUBLIC OF VANUATU

PUBLIC NOTICE

IN ACCORDANCE with section 5(2) of the Municipalities Act No.5 of 1980, as amended, the Port Vila Municipal Council HEREBY NOTIFIES the public that,

JACK KIEL and
JACK NOVIEL

have been elected Mayor and Deputy Mayor respectively.

MADE at Port Vila this 23rd November, 1988.

C O R R I G E N D U M

The Penal Code Act No. 17 of 1981, as amended

The following changes should be made to the English Text of the Penal Code Act No. 17 of 1981 which was published in the Extraordinary Gazette, dated 7th August, 1981:-

1. In section 137, insert the word "or" immediately after the word "stolen" and before the word "to" in the fourth line thereof; and

2. In section 150, delete the word "serve" in the third line thereof.

Dated this 5th day of December, 1988.

ATTORNEY GENERAL'S CHAMBERS