Commencement: 26 March 1990

CHAPTER 207

LOCAL PRODUCE CESS

Act 37 of 1989

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SCHEDULE

LOCAL PRODUCE CESS

To make provision for the levying and collection of produce cess, in order to provide an income for the local government councils.

1. Interpretation

For the purposes of this Act,

"authorized person" means any person authorized by the Minister to perform any duty or exercise any powers under this Act or any regulation made thereunder;

"Minister" means the Minister responsible for local authorities;

"prescribed commodity" means a prescribed commodity declared under section 3 of the Vanuatu Commodities Marketing Board Act [Cap. 133];

"specified local government region" means the local government region specified in an order made under section 3 of this Act;

"specified local produce" means any local produce specified in the Schedule to this Act;

"Vanuatu Commodities Marketing Board" means the Vanuatu Commodities Marketing Board establishing under the Vanuatu Commodities Marketing Board Act [Cap. 133].

2. Imposition of produce cess

(1) Subject to the provisions of this Act, within any prescribed local government region, there shall be charged at a prescribed rate produce cess on every local produce which is specified in the Schedule to this Act.

(2) Prescribed rate of the produce cess which shall be charged on any specified local produce shall be not more than 2% of the market value of that produce.

(3) Produce cess shall be charged to and paid by the buyers of specified local produce for the local market or overseas market, at the point of entry to local market or at the point of export as the case may be.

(4) Produce cess shall be paid to and recovered by the local government councils, in such manner as may be prescribed by the Minister.

(5) Each local government council shall be responsible for the collection of produce cess, on the specified local produce, produced in the local government region of that local government council.

3. Minister's power to make Order

(1) The Minister may by Order specify –

(a) the local government region in which the produce cess shall be charged;

(b) the specified local produce on which the produce cess shall be charged;

(c) the rate of the produce cess to be so charged.

(2) The Minister shall prior to making any order under subsection (1) in respect of any specified local produce be satisfied that within the local government region proper marketing procedure is established to facilitate the collection of produce cess on such produce.

4. Cess on prescribed commodities

When any specified local product falls within the meaning of "prescribed commodity", the produce cess in respect of such specified local product shall be charged to and paid by the Vanuatu Commodities Marketing Board.

5. Minister's power to specify local produce

The Minister may from time to time by Order amend the schedule to this Act –

(a) by adding to the local produce specified in that Schedule, any local produce specified in that order, or

(b) by deleting any local produce specified in that Schedule.

6. Docket book to be issued by the local government council

(1) Each local government council shall issue to the buyer of specified local product under this Act an appropriate docket book in the prescribed form, to be kept and maintained by such buyer, in accordance with the regulations made under this Act.

(2) The docket book referred to in subsection (1) shall contain the name of the island of origin of produce, the kind of produce, quantity and value less percentage charged and any other particulars that may be prescribed under this Act.

7. Information to be furnished when required

(1) The Department of Local Authorities may for the purpose of satisfying itself that the provisions of this Act are complied with, inspect periodically the records kept and maintained by any buyer of a specified local produce under this Act.

(2) The Department of Local Authorities may by notice in writing call upon any person to furnish before a specified date such information, record or particulars as may be required for the purposes of this Act.

8. Offences

Any person who –

(a) contravenes or fails to comply with any of the provisions of this Act or any regulation made thereunder; or

(b) for the purposes of this Act, makes any statement or furnishes any information, record or particulars which is to the knowledge of that person untrue or incorrect; or

(c) omits or refuses to furnished any information, record or particulars required to be furnished under this Act; or

(d) resists or obstructs any officer of the local government council, Department of Local Authorities or any other authorised person in the performance of the duties imposed or in the exercise of the powers conferred upon him by this Act or by any regulation made thereunder,

shall be guilty of an offence and shall on conviction be liable to pay a fine not exceeding VT 1 million or to imprisonment for a term not exceeding five years or to both such fine and imprisonment.

9. Revenue from cess

All sums paid to or collected by a local government council as produce cess under this Act shall become part of the recurrent revenue of such council.

10. Regulations

The Minister may make regulations –

(a) for the purpose of carrying out or giving effect to the principles and provisions of this Act;

(b) in respect of any matter stated or required by this Act to be prescribed.

SCHEDULE

(Section 2)

Local produce

(i) Coconut
(ii) Copra
(iii) Cocoa
(iv) Coffee
(v) Potato
(vi) Beef
(vii) Kava
(viii) Sandalwood
(ix) Sea products
(x) Coconut crab
(xi) Poultry or poultry products
(xii) Pork or pork products
(xiii) Logs, timber or any other forest produce