Commencement: 1 July 1992

LOCAL PRODUCE CESS REGULATION

Order 11 of 1992

An Order to specify the local government regions, the local produce and rate of cess, for the purpose of levying and collection of the produce cess.

1. Produce cess

With effect from 1 July 1992 produce cess shall be charged on the local produce specified in column (1) at the rate specified in column (2) within the local government regions specified in column (3) of the table given below:

(1) Local Produce	(2) Rate of Cess	(3) Local Government Regions
A. Copra	2% of the market value	Local government regions of – 1. Banks/Torres 2. Ambae/Maewo 3. Santo/Malo 4. Pentecost 5. Ambrym 6. Malekula 7. Epi 8. Paama 9. Shepherd Islands 10. Efate 11. Tafea
B. Cocoa	2% of the market value	All local government regions named above.