Commencement: 1 January 1964

CHAPTER 31

EXPORT DUTIES

JR 6 of 1964	Act 25 of 1986
JR 12 of 1973	Act 23 of 1988
JR 25 of 1974	Act 42 of 1989
JR 3 of 1975	Act 17 of 1990
JR 18 of 1976	Act 17 of 1992
JR 15 of 1978	Act 2 of 1993
Act 33 of 1982	Act 33 of 1993
Act 3 of 1984	Act 15 of 1994
Act 40 of 1984	Act 12 of 1998
Act 6 of 1985	Act 3 of 2006

ARRANGEMENT OF SECTIONS

1. Rates of export duty
2. Levying of export duty
3. Declaration of export or re-export
4. Amount of *ad valorem* export duty
5. Duty to be paid within 7 days
6. Re-exported goods not liable to export duty
7. Calculation of export duty
8. Offences

SCHEDULE 1 Export duties payable
SCHEDULE 2 Declaration of export or re-export
SCHEDULE 3 Calculation of export duty
Part A – Products sold without forward contracts on overseas markets
Part B – Products sold with an f.o.b. forward contract on overseas markets

EXPORT DUTIES

To provide for export duty and the levy and collection thereof.

1. Rates of export duty

Export duty shall be payable on the goods and products shown in Schedule 1 at the rates specified therein on their exportation from Vanuatu.

2. Levying of export duty

Export duty shall be calculated and levied on the net weight exported in respect of all products and goods:

Provided that it shall be lawful for the Director of Customs at his discretion to calculate duty on any products and goods on the net weight landed at the port of discharge.

3. Declaration of export or re-export

(1) The master, purser, supercargo or agent of any vessel conveying any products or goods liable to export duty as aforesaid shall before leaving Vanuatu furnish to the Director of Customs or his delegate or to the District Commissioner a declaration signed by himself in the form of Schedule 2 showing the weights and quantities, consignors and port of destination of all such products or goods shipped in Vanuatu on board the vessel aforesaid and consigned to places beyond Vanuatu, and such declarations shall, in the absence of reasons to the contrary be accepted as proof of the quantities of such products or goods on which export duty as aforesaid shall be paid:

Provided that should it be considered necessary to check the said weights the Director of Customs or his delegate or the District Commissioner may order any of the aforementioned products or goods declared as aforesaid to be reweighed in his presence, and should the quantity of the said products or goods be found to be in excess of that declared, duty as aforesaid shall be payable on such excess and the cost of reweighing shall be payable by the master, purser, supercargo or agent of the vessel before the sailing of the vessel.

(2) For the purpose of such reweighing the Director of Customs and other authorised officers under this section shall have free access to the place where the product or goods aforementioned are kept and any person or persons obstructing the reweighing shall be guilty of an offence.

(3) Any person making a false declaration under this section shall be guilty of an offence.

4. Amount of *ad valorem* export duty

(1) The amount of *ad valorem* export duty payable on the scheduled products and goods subject to such duty shall be assessed on the f.o.b. value of the products and goods at the port of exportation in Vanuatu.

(2) The f.o.b. value of such products and goods exported shall be determined by the Director of Customs in such manner as he shall prescribe from time to time subject to the approval of the Minister responsible for finance.

(3) Exporters of products and goods subject to *ad valorem* duty or their agents shall furnish the Director of Customs with such documents as he shall require for the purpose of determining the value of products and goods in accordance with subsection (2).

5. Duty to be paid within 7 days

(1) The duty payable under the provisions of this Act on any products or goods exported and declared as provided in section 3 shall be paid to the Director of Customs at Port Vila or Luganville by the exporter or his agent within 7 days of being loaded.

(2) In exceptional circumstances, or when f.o.b. value is being determined according to selling price, the Director of Customs may extend the period for payment.

(3) Where the f.o.b. value of products and goods subject to an *ad valorem* export duty cannot be accurately determined at the time of being loaded the Director of Customs may require payment of 90 per cent of the estimated duty. When in such cases the exact amount of duty payable is subsequently assessed in accordance with section 4(2) any additional amount due shall be payable within 7 days of the issue of a receivable order.

(4) Any person by whom export duty as aforesaid is legally payable who fails to pay the said duty within the prescribed time without reasonable cause shall be liable to pay a further sum at the rate of 5 per cent due for each 7 days of such retard.

6. Re-exported goods not liable to export duty

(1) Goods re-exported in the exact form in which they were imported shall not, unless otherwise ordered by the Minister responsible for finance be liable to export duty, but must nevertheless be declared in the manner provided for exports under section 3, together with their local value f.o.b. Vanuatu port.

(2) Exported goods which are partly comprised of goods or materials of local origin of which are locally manufactured or processed regardless of the origin of the materials included therein, shall be liable to export duty and for this purpose shall be deemed not to include any imported goods or materials:

Provided that the Minister responsible for finance may in special cases exempt such goods from payment of all or part of the export duty to which they would otherwise be liable.

7. Calculation of export duty

The amount of export duty to be levied on goods subject to such duty shall be calculated in accordance with the provisions of Schedule 3.

8. Offences

Any person who fails to comply with the provisions of this Act or who commits an offence against this Act shall be liable on conviction to a fine not exceeding VT 50,000.

SCHEDULE 1

(section 1)

Unworked shells	30%
Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	5% plus VT 3,000 per cubic meter
Other goods of any description	Free
Pure-bred breeding animals	30%
Other	30%
Ornamental fish	30%
Eels	30%

SCHEDULE 2

(section 3(1))

(FRONT PAGE)

<table>
<tr><td colspan="3">EXPORTATION EX 1</td><td colspan="3">Declaration No. _____</td></tr>
<tr><td colspan="3" rowspan="3">VANUATU CUSTOMS: ENTRY FOR

DOUANES DE VANUATU: DECLARATION POUR

(Do not complete shaded area)
(Ne pas remplir les parties grisées)</td><td colspan="3">☐ Domestic goods
Exportation simple

☐ Re-export from bond
Re-exportation en suite d'entrepôt

☐ Re-export after temporary admission
Re-exportation en suite d'Admission temporaire

☐ Re-export from domestic market
Re-exportation simple

☐ Temporary exportation
Exportation temporaire</td></tr>
<tr><td colspan="3">Date of registration
Date d'enregistrement</td></tr>
<tr><td colspan="3">Page No. 1
Total number of pages:

Nombre total de pages:</td></tr>
<tr><td colspan="2">Name of agent and/or exporter

Nom de l'agent et/ou exportateur

Consignee address

Destinataire adresse</td><td></td><td colspan="2">Ship and rotation No.
or flight no.

Navire et No. du voyage
ou No. du vol

Date of departure
Date de depart

(Air) port
(Aero) port</td><td></td><td colspan="3">Receipt No. or credit
No. de reçu ou crédit</td></tr>
<tr><td colspan="2">TOTAL DECLARATION
F.O.B. VALUE
VALUER F.O.B.</td><td>DUTY
DROITS DE DOUANE</td><td colspan="3">Possible remarks:
Remarques éventuelles:</td></tr>
<tr><td colspan="3">Bill of Lading No. or Airway Bill No.
No. de connaissement ou No. LTA</td><td>A</td><td>B</td><td>Assessment of duty
Calcul des droits</td></tr>
<tr><td colspan="3">Marks and Nos. of packages
Marques et Nos. des colis.</td><td></td><td></td><td rowspan="3">Column A
Colonne A</td></tr>
<tr><td colspan="3">Number and description of packages
Nombre et nature des colis</td><td></td><td></td></tr>
<tr><td colspan="3">Tariff description of goods
Description tarifaire des marchandises.</td><td></td><td></td></tr>
<tr><td colspan="3">Tariff item No.
No de classification tarifaire</td><td></td><td></td><td rowspan="4">Column B
Colonne B</td></tr>
<tr><td rowspan="2">COUNTRY PAYS</td><td>of origin
d'origine</td><td></td><td></td><td></td></tr>
<tr><td>de/of destination</td><td></td><td></td></tr>
<tr><td>Quantity (net)</td><td>net weight in kg
poids net en kg.</td><td>KG</td><td>KG</td></tr>
</table>

Quantite (nette)	other unit m3, m2, 1. No. autre unité m3, m2, 1., Nbr						
F.O.B. VALUE VALEUR F.O.B. VT						TOTAL PAGE NO. 1	
RATE(S) OF DUTY TAUX DU DROIT						F.O.B. VALUE VALUER F.O.B.	DUTY DROITS DE DOUANE
DUTY DROIT DE DOUANE VT							
Total number of packages (in letters) Nombre total de colis (en letters)		I declare under penalties prescribed by law that these particulars to be true. Je déclare sous les peines de droit que ces renseignements sont véridiques et exacts.					
		Name of agent or exporter Nom de l'agent ou exportateur And/et signature			_____		

(BACK PAGE)

FOR OFFICIAL USE / RESERVE A L'ADMINISTRATION

Instructions de l'agent principal des douanes
Directions of senior customs officer

____ Admis conforme / Cleared without examinations		Signature	Date
____ Connaissement transmis / Bill of Lading transmitted			

DETAIL DE LA VERIFICATION / DETAILS OF EXAMINATION

Dénombré / Found _____ Colis / Parcels

Fait ouvrir colis n° / Open parcels n°
_____

Prélevé / Taken _____
Echantillons / Samples

Sur colis / On parcels n°
_____

L'exportateur
Exporter
_____

Signature

Nom de l'agent
Name of agent

_____

CERTIFICAT DE VISITE / CERTIFICATE OF EXAMINATION

Nom du vérificateur
Signature
Name of examination officer

L'exportateur
Signature
Exporter

RECTIFICATION DE LA DECLARATION / AMENDMENT TO DECLARATION							
		PAGE No. Column: Colonne	PAGE No. Column: Colonne	PAGE No. Column: Colonne	PAGE No. Column: Colonne	PAGE No. Column: Colonne	DIFFERENCE or + ou - (VT)
Tariff No No Tarif							
Country	Origin origine						
	destination						
WEIGHT/POIDS NET							
Other units Autre unité							No du reçu Receipt No.
F.O.B. Value Valuer F.O.B. (VT)							
Rate of Duty Taux du Droit							
Total Payable							Date:

SCHEDULE 3

(section 7)

CALCULATION OF EXPORT DUTY

PART A

Products sold without forward contracts on overseas markets.

1. **COPRA**

Value to be taken into account:
Quotation of market price in "Marchés Tropicaux" closest in date to the date of export.

Less deductions:
(i) shrinkage: 3.5 per cent
(ii) insurance: 1.5 per cent
(iii) freight at the real rate including bunkering charges
(iv) losses at real cost, less amount allowed for shrinkage.

Duty calculated:
on copra in bulk – on metric tonnage exported
on copra in bags – on metric tonnage exported, less allowance of 1 kilogram per bag.

2. **CACAO**

Value to be taken into account:
C.i.f. selling price upon presentation of sales accounts.

Deductions:
insurance costs: 1.5 per cent
freight at the real cost including bunkering charges.

Duty calculated:
on the f.o.b. value per metric ton, delivered as specified in the contract of sale.

3. **COFFEE**

Value to be taken into account:
C.i.f. selling price upon presentation of sales accounts.

Deductions:
insurance costs: 1 per cent
freight at the real cost including bunkering charges.

Duty calculated:
on the f.o.b. value per metric ton, delivered as specified in the contract of sale.

4. **SANDALWOOD**

Value to be taken into account:
C.i.f. selling price upon presentation of sales accounts.

Deductions:
insurance costs: 1.5 per cent
freight at the real cost including bunkering charges.

Duty calculated:
on the f.o.b. value per metric ton, delivered as specified in the contract of sale.

5. **SHELLS (*Trochus-Green snail*)**

Value to be taken into account:
C.i.f. selling price upon presentation of sales accounts.

Deductions:
insurance costs: 1 per cent
freight at the real cost including bunkering charges.

Duty calculated:
on the f.o.b. value per metric ton, delivered as specified in the contract of sale.

6. **OTHER PRODUCTS**

In any case where products other than those specified above are not exported under f.o.b. forward contracts the Director of Customs shall determine on request the f.o.b. value of such products according to the following basic principles:

(a) C.i.f. selling price to determine the value of the product.

(b) Deduct 1 per cent or 1.5 per cent for insurance costs according to which of the fixed rates is the closest.

(c) Deduct the real cost of freight including bunkering charges and connected charges added on to transport costs which can be excluded from definition of the f.o.b. value.

(d) Calculate duty on the f.o.b. value per metric ton, delivered as specified in the contract of sale.

PART B

Products sold with an f.o.b. forward contract on overseas markets.

1. **COPRA**

F.o.b. price given in forward contract.

Deductions: shrinkage: 3.5 per cent

Bulk copra: calculate duty on net weight exported

Bagged copra: calculate duty on gross weight exported less allowance of 1 kilo per bag.

2. **CACAO**

F.o.b. price given in forward contract.

Deductions: shrinkage: 1.5 per cent

Calculate duty on gross weight exported less allowance of 1 kilo per bag.

3. **COFFEE**

F.o.b. price given in forward contract.

Deductions: GRAINED coffee – shrinkage: 1 per cent
Coffee BEANS – shrinkage: 3 per cent

Duty calculated on gross weight exported less allowance of 1 kilo per bag.

4. **SHELL**

F.o.b. price given in forward contract.

Deductions: none

Calculate duties on gross weight exported less allowance of 1 kilo per sack or 2 kilos per double sack.

5. **SANDALWOOD**

F.o.b. price given in forward contract.

Deductions: shrinkage: 3.5 per cent

Calculate duties on gross weight exported less allowance of 1 kilo per sack or 2 kilos per double sack.

6. (*Repealed*)

NOTE
In the case of products sold on C.i.f. forward contracts the value of exports shall be determined by the Director of Customs.

Table of Amendments (since the Revised Edition 1988)

Sched 1	*Substituted by Act 23 of 1988, then amended by Acts 42 of 1989, 17 of 1990, 17 of 1992, 2 of 1993, 33 of 1993, 15 of 1994; then substituted by Act 12 of 1998; and amended by Act 3 of 2006 (which inserted the latter 4 items)*
Sched 2	*Substituted by Act 23 of 1988*
Sched 3, Part B, para (6)	*Repealed by Act 23 of 1988*