



REPUBLIC OF VANUATU

**IMPORT DUTIES (CONSOLIDATION)
(AMENDMENT)
ACT NO. 24 OF 2023**

Arrangement of Sections

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REPUBLIC OF VANUATU

Assent: 29/12/2023
Commencement: 29/12/2023

IMPORT DUTIES (CONSOLIDATION) (AMENDMENT) ACT NO. 24 OF 2023

An Act to amend the Import Duties (Consolidation) Act [CAP 91].

Be it enacted by the President and Parliament as follows-

1 Amendment

The Import Duties (Consolidation) Act [CAP 91] is amended as set out in the Schedule.

2 Commencement

This Act commences on the day on which it is published in the Gazette.

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AMENDMENTS OF IMPORT DUTIES (CONSOLIDATION) ACT [CAP 91]

1 Subsection 1(1)

Repeal the subsection, substitute

“(1) Custom import duties must be levied on all goods imported into Vanuatu at the rates set out under Schedule 1.

(1A) Despite subsection (1), customs import duty is not payable for any items set out in Schedule 3 under the circumstances or to the extent as specified in that Schedule.”

2 Schedule 1 – Chapter 96- After tariff item 9619.00.00

Insert

“

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
9619.00.10	Non-reusable napkins (diapers)	kg	Free	Free	15%	0642.95	Free
9619.00.90	Others	kg	Free	Free	15%	0642.95	Free

”

3 Schedule 1 – Parts 2A, 2B and 3

Repeal the Parts.

4 After Schedule 2

Insert

“SCHEDULE 3

The goods listed in this Schedule is to, by reason of the purpose for which they have been imported or are intended to be used, be either exempted from duty or

liable to duty at lower rates than those to which they would be liable under the terms of Schedule 1, provided that in each case any conditions specified hereunder are complied with.

If any condition affecting the goods listed in this Schedule is not fulfilled after the goods leave customs control, the Director of Customs may disallow the concession and collect duty at the rate applicable under Schedule 1 and such collection is to be without prejudice to action that may be taken under any law for the time being in force.

Additional Notes

1. Unless the context otherwise requires, all references to column numbers in these Notes are to be taken to apply to the columns in this Schedule.
2. Subject to the provisions of Note 3 below, and of any other qualifying Note of this Schedule, goods are to be entered at the rates of import duty prescribed in column (4), instead of any higher rates of import duty applicable in Schedule 1.
3. Application of the concessional rates of import duty is governed by the following conditions:
 - a) that the concession claimed at the time of importation or at the time of clearance from a customs-controlled area by the person or body specified in column (2) of Schedule 3; and
 - b) that where applicable, the goods are of a kind answering to a name or description specified in column 3; and
 - c) that any condition in column (7) specifying the use of the goods, is to be taken, inter alia, to limit such goods to the type, kind or quantity suitable for such uses; and
 - d) that all conditions specified in column (7) and any additional conditions that may be specified by the Director under Note 7 are fulfilled, provided that:
 - I. when any condition affecting the goods is not fulfilled or used for any other purpose other than which they have been approved, after the goods leave customs control, the director may disallow the concession and collect the rate of duty applicable under Schedule 1; and

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- II. such collection is to be without prejudice to action under any other law for the time being in force.
 - e) that, where applicable in column (8), a certificate is submitted in accordance with Notes 4 and 5 below; and
 - f) that the Director of Customs, in his discretion, accepts goods for entry at the rates of duty under this Schedule.
- 4 Except in the cases of goods which an officer of customs accepts as accompanied goods, schedule 3 of duty concessions are claimed by endorsing on the prescribed customs entry the relevant Code number of column (1) of this Schedule and the relevant item number of column (1) of this schedule. Where it is indicated in column (8) that a certificate is required, such certificate is to be endorsed on the letter of authority or documents lodged with the customs declaration and is to take the following form:

<p>I hereby certify that the goods to which this declaration applies are imported by/ supplied to</p> <p>.....</p> <p>(Name of person or body in respect of which the concession is claimed)</p> <p>Airway Bill/Bill of Lading Reference Number:</p> <p>And duty concession is claimed under Code No. of Schedule 3 to the Import Duties Act (Cap 91) subject to the conditions herein specified.</p> <p>Signature..... Name..... Date..... Status</p>

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The Director of Customs may require the submission of specimen signatures by any person who is to sign a certificate under column (7).

- 5 Unless the contrary is stated or the context otherwise requires, goods specified in column (3) is to:
 - a) Be imported by or on behalf of the person or body specified in column (2); or
 - b) Not be delivered ex bond without the express approval of the Director of Customs
- 6 For the purposes of Code No.008, the expression “personal effects” are not to be taken to apply to cigarettes, cigars, tobacco, wine and alcoholic beverages.
- 7 For the purposes of Code No. 001, the expression “raw materials” are to be taken to apply to goods in their natural state before processing or manufacture, or components which are used in the creation of a final manufactured product.
- 8 Notwithstanding the conditions specified in column (7) of Codes No. 001 to 044, the Director may reject or approve the concession and impose additional conditions for the protection of the revenue.’
- 9 The disposal or use of approved goods in column (3) for purposes other than that which the concession is granted, within a period of 5 years of importation, be subject to duty payment as provided in Schedule I of the Import Duties Act (CAP 91).

(1) Code No.	(2) Person or Bodies	(3) Goods Eligible for Duty Concession	(4) Import Duty Rate	(5) Excise Duty Rate	(6) Import VAT	(7) Conditions	(8) Certificate to be signed by
SECTION 1 – ECONOMIC RELIEFS							
001	A producer or manufacturer of goods in Vanuatu	a) Raw materials for the manufacture of approved goods	Free	Free	15%	(a) That the finished goods arising from the	The Director, Dept. of Industry

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		<p>including goods to which 27.10 refers</p> <p>b) Packaging and labelling materials for transport of completed products</p> <p>c) Equipment's used to establish a new manufacturing enterprise</p> <p>d) Movable item including goods carrying vehicle excluding passenger carrying vehicle</p>				<p>manufacture or processing operation shall, in the interests of consumer protection, satisfy the Director of Industry in respect to their quality, quantity, and value.</p> <p>(b) Fuel stated under column 3 (a) is to be used solely for the purpose of manufacturing and production.</p>	
002	A person or company	a) Building materials, equipment's, fixtures and fittings, furniture's, cutleries,	Free	Free	15%	a) Goods imported for a Tourism Development Project.	The Director Dept. of Tourism

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		<p>movable items, excluding all vehicle types.</p> <p>b) Boats and other floating apparatus, specifically for approved tourism projects.</p>				<p>b) Goods imported exclusively for the construction, renovation, expansion and repair of a hotel, Island bungalow, resort, and inbound tour operators in Vanuatu.</p> <p>c) Goods imported for the construction of a new apartment/guesthouse, containing a minimum of 5 rooms and above including all supporting</p>	
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						structures , excluding rent rooms for long term stay. d) Strata title developm ents are excluded from this concessio n	
003	A person or organization	Boats, boat building material, fishing equipment, marine motors, refrigeration, solar equipment and fuel.	Free	Free	15%	a) The goods are for the exclusive use of approved fishing projects; Excluding game fishing	The Director Dept. of Fisheries
004	a. A person or organization which is party to an agreement with the Government of Vanuatu for the generation of electric power.	Diesel fuel to which 2710.12.20 refers	Free	10 Vt/l	15.0%	a) The concession granted is in accordance with the agreement with the Government of Vanuatu. b) The concession	The Director Dept Customs & Inland Revenue

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	b. The government of Vanuatu for the generation of electric power.					n holder must comply with any conditions imposed by the Director of Customs and Inland Revenue in relation to the concession.	
005	A person or a company	<p>a) Engine, engine parts and accessories;</p> <p>b) Navigation and Communication equipment;</p> <p>c) Safety equipment;</p> <p>d) Machineries (including fork lift) and</p>	Free	Free	15%	<p>a) The person or company must obtain permit from Office of the Maritime Regulator (OMR);</p> <p>b) The goods must be used</p>	Commissioner Office of the Maritime Regulator.

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		<p>apparatus;</p> <p>e) Materials;</p> <p>f) Diesel fuel of 2710.1 2.20 and greases of 2710.1 9.20 and engine oil of 2710.1 9.30;</p> <p>g) Excluding motor vehicles of chapter 87.</p>				<p>solely for the purposes of maintenance and repair of ships owned by the person or company eligible for concession, and not any other vessels.</p> <p>c) Fuel quantity shall be based on the restricted quota which customs is satisfied</p>	
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						ed with, for a period of six months.	
006	A person or company	Machinery and equipment	Free	Free	15%	a) That the goods are imported for a mineral exploration and extraction project in Vanuatu.	The Director Dept. Geology and Mines
007	A person or company	a) Technical survey equipment's and apparatus	Free	Free	15%	a) The person or company must obtain a License of registration from the Land Surveyors Board; b) The goods must be used solely for the services, maintenance and repair of technical survey equipment's owned by a person or company	The Director of Lands Survey and Registry

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						eligible for the concession and not any other persons.	
SECTION 2 – PERSONAL RELIEFS							
008	A person or organization	Unaccompanied personal and household effects: a) Imported by persons taking up residence in Vanuatu for the first time; or b) Imported by a Vanuatu resident returning to live in Vanuatu after an absence from Vanuatu of at least 12 months.	Free	Free	Free	a) Imported within 6 months of being granted a residency visa, or for whatever period the Director may allow. b) All restricted goods requiring permits (new, used or unused) are excluded. c) Provided that the goods are; i. Used items of personal and household effects that have been owned and	The Director of Customs & Inland Revenue

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						<p>available for use overseas by the owner for a period of at least 12 months immediately prior to their departure for Vanuatu (but excluding tobacco, alcoholic beverages, goods in commercial quantities or goods of a commercial nature); and</p> <p>i. One motor vehicle per family changing residence provided</p>	
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						<p>it has been owned and available for use for a period of at least 12 months immediately prior to their departure for Vanuatu; and</p> <p>ii. One power boat or sail boat on a trailer, capable of being towed by a passenger motor vehicle and has been available for use for a period of at least 12 months immediately prior to their departure for Vanuatu</p>	
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						This concession is granted as the Director may permit.	
009	A Person employed in the sessional workers scheme (RSE/SWP) or any other similar scheme.	Unaccompanied personal effects imported by persons employed in the seasonal worker's scheme.	Free	Free	Free	<p>a) Used items of personal and household effects obtained while domiciled overseas;</p> <p>b) All restricted goods requiring permits (new, used or unused) are excluded.</p> <p>c) Any other new or unused goods to a value of 50,000VT (excluding tobacco products, alcoholic beverages, perfume, goods in commercial quantities</p>	The Director of Customs & Inland Revenue

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						or goods of a commercial nature) c) Licensed by the Department of Labor and/or any other Government Agency.	
010	A bona fide passenger finally disembarking in Vanuatu, over 18 years of age.	Standard Allowances. (a) Tobacco products I. 250 sticks cigarettes; or II. 100 cigarillos; or III. 25 cigars; or IV. 250 grams tobacco (b) Alcohol I. Spirituous liquors not exceeding 2.25	Free	Free	Free	(a) The goods are not for sale (b) That the goods are the property of the passenger and are accompanied, at the time of final disembarkation by the passenger or purchased immediately after disembarkation in Vanuatu	No customs entry or certificate required.

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		liters; or II. Wine not exceedi ng 2.25 liters; or III. Beer not exceedi ng 9 liters. (c) Toilet water not exceedi ng 250 millilite rs (d) Perfum e not exceedi ng 100mill ilitres (e) Any other new or used items includi ng gifts not exceedi ng 50,000 VT in value				by the passenger . c) The goods are owned by the passenger at the time of arrival are for personal use or are unsolicite d gifts are not in commerci al quantities or commerci al purpose. d) All restricted goods requiring permits (new, used or unused) are excluded.	
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		per person.					
011	A bona fide passenger finally disembarking in Vanuatu	Accompanied personal effects including professional instruments, apparatus, tools and implements	Free	Free	Free	(a) That the goods are owned by the passenger at the time of arrival in Vanuatu and are for personal use, not in commercial quantities or for commercial purposes. (b) Used prior to importation (c) Are of a kind and quantity which the customs are satisfied that a passenger may reasonably be expected	Customs entry or certificate not required

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						to carry in their baggage, and arrives on the same vessel or aircraft as the passenger	
						(d) All restricted goods requiring permits (new, used or unused) are excluded.	
012	A person or organization	Books, publications, documents, periodicals and magazines or any value imported by parcels post or air freight (with the exception of goods falling within 4911.10.00).	Free	Free	Free	a) The import taxes payable is less than 5,000 Vatu calculated on a customs value (excluding commercial items)	The Director of Customs & Inland Revenue
SECTION 3 – CHARITABLE RELIEFS FOR NON-PROFIT ORGANISATIONS							
013	The office of the Prime Minister or President of the Republic of Vanuatu	Medals and Official decorations approved by the Government of Vanuatu	Free	Free	Free	The goods are for presentation at government sanctioned ceremonies	The Prime Minister or President of the Republic of Vanuatu

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014	<p>(1) Registered Charitable Organizations under Vanuatu Financial Services Commission (VFSC)</p> <p>(2) Non-Vanuatu resident, individuals</p>	Goods as approved by the Director, Dept. of Customs & Inland Revenue	Free	Free	Free	<p>a) Goods that are a gift to or donated on behalf of the organizations or individuals specified in column (2).</p> <p>b) That the goods are for free distribution to:</p> <ul style="list-style-type: none"> i. Hospital patients; or ii. Persons in need of support; or iii. Are used in the free treatment, assistance or education of such persons. <p>c) That the person or organization in column 2 must provide</p>	The Director, Dept. Customs & Inland Revenue
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						the list of the goods to be distributed to the recipients and the contact details.	
015	A youth organization, Girl Guides, Boy Scouts	Uniforms, emblems, and insignia imported for use by the Girl Guides and Boy Scouts and other youth organizations recognized by the Government of Vanuatu or the Vanuatu Christian Council for this purpose	Free	Free	Free	Goods must be imported by the organizations themselves and by a third party for distribution	Girl Guides or Boy Scouts Association; Vanuatu Christian Council
016	An individual, organization or team	Cups medals, shields and similar trophies specifically for bestowal as an honorary distinction or prize to an individual or team in Vanuatu; or similar trophies gained abroad by Vanuatu residents.	Free	Free	Free	The goods are imported by individuals, teams or sporting organizations . They cannot be imported for resale.	The Director Dept. Customs and Inland Revenue
017	The Red Cross	All goods imported by The Red Cross	Free	Free	Free	That the goods are imported for	The Director of Customs