



REPUBLIC OF VANUATU

**EXCISE (AMENDMENT)
ACT NO.20 OF 2012**

Arrangement of Sections

1	Amendment	2
2	Commencement.....	2

REPUBLIC OF VANUATU

Assent: 30/05/2012
Commencement: 02/07/2012

EXCISE (AMENDMENT) ACT NO.20 OF 2012

An Act to amend the Excise Act [CAP 290].

Be it enacted by the President and Parliament as follows-

1 Amendment

The Excise Act [CAP 290] is amended as set out in the Schedule.

2 Commencement

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

SCHEDULE

AMENDMENTS OF EXCISE ACT [CAP 290]

**1 Schedule 1 – Harmonised System Tariff Items 22.08 –
 Undenatured ethyl alcohol of an alcoholic strength by volume
 of less than 80% vol; spirits, liquors and other spirituous
 beverages**

Repeal the category, substitute

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	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.	
71.	2208.1000	- Compound alcoholic preparations of a kind used for the manufacture of beverages	200 Vatu per litre
72.	2208.2000	- Spirits obtained by distilling grape wine or grape marc	300 Vatu per litre
		- Whiskies:	
73.	2208.3010	- - - Less than 10% by volume of alcohol	200 Vatu per litre
74.	2208.3020	- - - 10% or more but not exceeding 37% by volume of alcohol	420 Vatu per litre
74.A	2208.3030	- - - 37% by volume of alcohol or more	1,200 Vatu per litre
		- Rum and other spirits obtained by distilling fermented sugar-cane products	

SCHEDULE
 AMENDMENTS OF EXCISE ACT [CAP 290]

75.	2208.4010	- - - Less than 10% by volume of alcohol	200 Vatu per litre
76.	2208.4020	- - - 10% or more but not exceeding 37% by volume of alcohol	420 Vatu per litre
76.A	2208.4030	- - - 37% by volume of alcohol or more	1,200 Vatu per litre
		- Gin and Geneva:	
77.	2208.5010	- - - Less than 10% by volume of alcohol	200 Vatu per litre
78.	2208.5020	- - - 10% or more but not exceeding 37% by volume of alcohol	420 Vatu per litre
78.A	2208.5030	- - - 37% by volume of alcohol or more	1,200 Vatu per litre
		- Vodka:	
79.	2208.6010	- - - Less than 10% by volume of alcohol	200 Vatu per litre
80.	2208.6020	- - - 10% or more but not exceeding 37% by volume of alcohol	420 Vatu per litre
80.A	2208.6030	- - - 37% by volume of alcohol or more	1,200 Vatu per litre
		- Liqueurs and cordials:	
81.	2208.7010	- - - Less than 10% by volume of alcohol	200 Vatu per litre
82.	2208.7020	- - - 10% or more but not exceeding 37% by volume of alcohol	420 Vatu per litre
82.A	2208.7030	- - - 37% by volume of alcohol or more	1,200 Vatu per litre

SCHEDULE
AMENDMENTS OF EXCISE ACT [CAP 290]

		- Other :	
83.	2208.9010	- - - Less than 10% by volume of alcohol	200 Vatu per litre
84.	2208.9020	- - - 10% or more but not exceeding 37% by volume of alcohol	420 Vatu per litre
84.A	2208.9030	- - - 37% by volume of alcohol or more	1,200 Vatu per litre

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