



REPUBLIC OF VANUATU

Excise (Amendment) Act No. 43 Of 2009

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REPUBLIC OF VANUATU

Assent : 31/12/2009
Commencement: 01/01/2010

EXCISE (AMENDMENT) ACT NO. 43 OF 2009

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.

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1 Schedule 1

Repeal the Schedule substitute

"SCHEDULE 1

(Section 21)

EXCISABLE PRODUCTS TABLE			
Number	Harmonised System Tariff Items	Description of Items	Rate of excise tax
1	1601.0000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	20 Vatu per kg
	16.02	Other prepared or preserved meat, meat offal or blood.	
2	1602.1000	- Homogenised preparations	20 Vatu per kg
3	1602.2000	- Of liver of any animal	20 Vatu per kg
		- Of poultry of heading 01.05 :	
4	1602.3100	-- Of turkeys	20 Vatu per kg
5	1602.3200	-- Of fowls of the species <i>Gallus domesticus</i>	20 Vatu per kg
6	1602.3900	-- Other	20 Vatu per kg
		- Of swine :	
7	1602.4100	-- Hams and cuts thereof	20 Vatu per kg
8	1602.4200	-- Shoulders and cuts thereof	20 Vatu per kg
9	1602.4900	-- Other, including mixtures	20 Vatu per kg

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		- Of bovine animals	
10	1602.5010	--- Canned beef	20 Vatu per kg
11	1602.5090	--- Other	20 Vatu per kg
		- Other, including preparations of blood of any animal	
12	1602.9010	--- Canned meat of sheep or lamb	20 Vatu per kg
13	1602.9020	--- Canned meat mixtures of beef and sheep	20 Vatu per kg
14	1602.9030	--- Corned meat of other animals	20 Vatu per kg
15	1602.9090	--- Other	20 Vatu per kg
16	1603.0000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	20 Vatu per kg
	16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	
		- Fish, whole or in pieces, but not minced:	
17	1604.1100	-- Salmon	20 Vatu per kg
18	1604.1200	-- Herrings	20 Vatu per kg
19	1604.1300	-- Sardines, sardinella and brisling or sprats	20 Vatu per kg
20	1604.1400	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)	20 Vatu per kg
21	1604.1500	-- Mackerel	20 Vatu per kg
22	1604.1600	-- Anchovies	20 Vatu per kg
23	1604.1900	-- Other	20 Vatu per kg
24	1604.2000	- Other prepared or preserved fish	20 Vatu per kg

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25	1604.3000	- Caviar and caviar substitutes	20 Vatu per kg
	16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
26	1605.1000	- Crab	20 Vatu per kg
27	1605.2000	- Shrimps and prawns	20 Vatu per kg
28	1605.3000	- Lobster	20 Vatu per kg
29	1605.4000	- Other crustaceans	20 Vatu per kg
30	1605.9000	- Other	20 Vatu per kg
	17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	
		- Raw sugar not containing added flavouring or colouring matter :	
31	1701.1100	-- Cane sugar	20 Vatu per kg
32	1701.1200	-- Beet sugar	20 Vatu per kg
		- Other :	
33	1701.9100	-- Containing added flavouring or colouring matter	20 Vatu per kg
34	1701.9900	-- Other	20 Vatu per kg
	17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	
		- Lactose and lactose syrup :	
35	1702.1100	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	20 Vatu per kg

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36	1702.1900	- - Other	20 Vatu per kg
37	1702.2000	- Maple sugar and maple syrup	20 Vatu per kg
38	1702.3000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	20 Vatu per kg
39	1702.4000	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	20 Vatu per kg
40	1702.5000	- Chemically pure fructose	20 Vatu per kg
41	1702.6000	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	20 Vatu per kg
42	1702.9000	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	20 Vatu per kg
	17.03	Molasses resulting from the extraction or refining of sugar	
43	1703.1000	- Cane molasses	20 Vatu per kg
44	1703.9000	- Other	20 Vatu per kg
	17.04	Sugar confectionery (including white chocolate), not containing cocoa.	
45	1704.1000	- Chewing gum, whether or not sugar-coated	20 Vatu per kg
46	1704.9000	- Other	20 Vatu per kg
	19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere	

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		specified or included; food preparations of goods of headings 04. 01 to 04. 04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	
47	1901.1000	- Preparations for infant use, put up for retail sale	20 Vatu per kg
48	1901.2000	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	20 Vatu per kg
49	1901.9000	- Other	20 Vatu per kg
	19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	
		- Uncooked pasta, not stuffed or otherwise prepared :	
50	1902.1100	-- Containing eggs	20 Vatu per kg
51	1902.1900	-- Other	20 Vatu per kg
52	1902.2000	- Stuffed pasta, whether or not cooked or otherwise prepared	20 Vatu per kg
53	1902.3000	- Other pasta	20 Vatu per kg
54	1902.4000	- Couscous	20 Vatu per kg
55	1903.0000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	20 Vatu per kg
	19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the	

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		form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.	
56	1904.1000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	20 Vatu per kg
57	1904.2000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20 Vatu per kg
58	1904.3000	- Bulgur wheat	20 Vatu per kg
59	1904.9000	- Other	20 Vatu per kg
60	2203.0000	Beer made from malt.	180 Vatu per liter
	22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
61	2204.1000	- Sparkling wine	200 Vatu per liter
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :	
62	2204.2100	- - In containers holding 2 l or less	200 Vatu per liter
63	2204.2900	- - Other	200 Vatu per liter
64	2204.3000	- Other grape must	200 Vatu per liter
	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
65	2205.1000	- In containers holding 2 l or less	200 Vatu per liter
66	2205.9000	- Other	200 Vatu per liter
67	2206.0000	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or	200 Vatu per liter

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		included.	
	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	
68	2207.1000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	200 Vatu per liter
69	2207.2000	- Ethyl alcohol and other spirits, denatured, of any strength	200 Vatu per liter
	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.	
70	2208.1000	- Compound alcoholic preparations of a kind used for the manufacture of beverages	200 Vatu per liter
71	2208.2000	- Spirits obtained by distilling grape wine or grape marc	200 Vatu per liter
		- Whiskies:	
72	2208.3010	- - - Less than 37% by volume of alcohol	280 Vatu per liter
73	2208.3020	- - - 37% by volume of alcohol or more	1,500 Vatu per liter
		- Rum and other spirits obtained by distilling fermented sugar-cane products	
74	2208.4010	- - - Less than 37% by volume of alcohol	280 Vatu per liter
75	2208.4020	- - - 37% by volume of alcohol or more	1,500 Vatu per liter
		- Gin and Geneva:	

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76	2208.5010	- - - Less than 37% by volume of alcohol	280 Vatu per liter
77	2208.5020	- - - 37% by volume of alcohol or more	1,500 Vatu per liter
		- Vodka:	
78	2208.6010	- - - Less than 37% by volume of alcohol	280 Vatu per liter
79	2208.6020	- - - 37% by volume of alcohol or more	1,500 Vatu per liter
		- Liqueurs and cordials:	
80	2208.7010	- - - Less than 37% by volume of alcohol	280 Vatu per liter
81	2208.7020	- - - 37% by volume of alcohol or more	1,500 Vatu per liter
82		- Other :	
83	2208.9010	- - - Less than 37% by volume of alcohol	280 Vatu per liter
84	2208.9020	- - - 37% by volume of alcohol or more	1,500 Vatu per liter
	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
85	2402.1000	- Cigars, cheroots and cigarillos, containing tobacco	18,000 Vatu per kg
86	2402.2000	- Cigarettes containing tobacco	16 Vatu per stick
87	2402.9000	- Other	16 Vatu per stick
	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	

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88	2403.1000	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	4,000 Vatu per kg
		- Other :	
89	2403.9100	-- "Homogenised" or "reconstituted" tobacco	10,000 Vatu per kg
90	2403.9900	-- Other	10,000 Vatu per kg
	27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils. - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils :	
		-- Light oils and preparations:	
91	2710.1110	--- Motor spirit (PMS)	20 Vatu per liter
92	2710.1120	--- Aviation gasoline (AVGAS)	4 Vatu per liter
93	2710.1130	--- Jet fuel and aviation kerosene (DPK)	4 Vatu per liter
94	2710.1140	--- Other kerosine and (white spirit)	4 Vatu per liter
95	2710.1150	--- Distillate fuels (ADO)	15 Vatu per liter

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