



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 developments are excluded from this concession	
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>ii. 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

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						donation and/or free distribution.	and Inland Revenue
018	Sporting Organizations or schools registered with Vanuatu Association of Sporting and National Olympic Committee (VASNOC)	Sports equipment, tools, movable items, including goods such as sports uniforms and football boots and similar goods which are not for resale	Free	Free	Free	a) That the goods are donated and are imported by a sporting organization or school in Vanuatu b) The imported goods are not for sale.	Director responsible for Youth Development and sports.
019	Churches whether or not registered under Vanuatu Christian Council.	Building materials; furniture and furnishing including altars; musical instruments, altar bread and altar wine; bibles and hymnals used in divine service; materials bearing church logo's; Christian literatures.	Free	Free	Free	The goods are for the sole use of the church and are not intended for resale or otherwise disposed of in any manner.	VCC or the Office Bearer of the church or mission for which the goods are intended.
020	A school or educational institution	a) Building materials, including paint for the erection, maintenance or repair of any school and accommod	Free	Free	Free	The goods are only for schools and educational institutions registered with the Departme	The Director of Education or Dean of University or College

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		<p>ation for boarding pupils and permanent staff.</p> <p>b) School furniture including desks, chairs and blackboards.</p> <p>c) Educational supplies including books, stationery, maps, charts, pencils, rulers, and equipment for technical education.</p> <p>d) Office and audio/visual equipment</p> <p>e) Vehicles (excluding government vehicles), machinery and equipment's used solely for</p>				<p>nt of Education or Educational Institutions privately owned.</p>	
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		school operations.					
SECTION 4 – TEMPORARILY IMPORTED GOODS							
021	An individual, corporation or organization	<p>Goods imported for the following purposes:</p> <p>a) For use by visitors to Vanuatu during their stay, including means of transport</p> <p>b) For display, demonstration or use at exhibitions or expos;</p> <p>c) Imported for hire or loan on projects that contribute to the</p>	Free	Free	Free	<p>a) The goods must be used for the purposes identified and shall be re-exported from Vanuatu within a period of twelve months, or for whatever period the Director may allow.</p> <p>b) An undertaking or a secured security for the duty and taxes liable on the goods may be required to be lodged with the Director</p>	The Director Dept. Customs and Inland Revenue

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		<p>econom ic develop ment of Vanuat u if no suitable alternat e equipm ent is availabl e in Vanuat u.</p> <p>d) Tools of trade and professi onal equipm ent for use in Vanuat u</p> <p>e) Scientif ic and educati onal materia l for the purpose s of researc h educati onal or vocatio nal training .</p>				of Customs	
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022	Goods imported for supply to foreign-going vessels and aircraft	<p>a) Aircraft and vessel spare parts, including goods and materials imported for the repair and maintenance of aircraft and vessels</p> <p>b) Fuel, oils and greases</p> <p>c) Consumable stores (including tobacco products and alcoholic beverages)</p> <p>d) Books, forms, labels</p>	Free	Free	Free	That the goods specified in column (3) are solely for use in an international air or shipping service; or are intended solely for use of passengers or crew during a foreign voyage or flight.	The person approved by the Director of Customs and Inland Revenue,
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		and tags.					
023	Foreign-going vessels, small-crafts and aircrafts arriving and departing Vanuatu.	Ships, small-crafts and aircrafts	Free	Free	Free	<p>a) That the vessel or small-craft arrive solely for pleasure cruising in Vanuatu for a period not exceeding 12 months.</p> <p>b) That the vessel, or aircraft is arriving for unloading imported or loading exported goods and shall be in Vanuatu for a period not exceeding 3 months after the arrival.</p> <p>c) The vessel cannot be sold, lent, rented, chartered, disposed of or used for any commercial purposes.</p>	<p>The Director Dept. of Customs & Inland Revenue.</p> <p>Customs entry not required</p>
024	Master or agent of a "Super Yacht"	Vessels valued in excess of 50,000,000VT	Free	Fee	15%	For Charter The vessel must hold current international	Locally appointed agent approved by the Director

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						<p>y recognized survey certificates permitting charter; and</p> <p>a) Permission to charter is provided by the Licensing Section, Dept. Ports and Marine; and</p> <p>b) A local agent registered for VAT who holds a current business license as a ship's agent; and</p> <p>c) The local agent must pay VAT on all purchases in Vanuatu on behalf of the vessel and on any</p>	<p>of Customs & Inland Revenue.</p> <p>Customs entry not required</p>
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						charter costs. For Personal Use (a), (b) and (c) above.	
025	A person or organization	Goods imported for Commercial Samples by or on behalf of the Government of Vanuatu or non-government groups or organizations	Free	Free	Free	a) Samples that the Director of customs is satisfied are to be used for placing orders for the importation of goods of the kind represented by the sample and are either at the time of importation or prior to delivery from customs control of a negligible value provided	The Director of Customs & Inland Revenue

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						<p>that the following goods be regarded as negligible value.</p> <p>b) Consumable and non-consumable goods when one sample or any one line of goods (including sample of a set) or one sample of each of the same line but different sizes are imported (provided that the Director may, at his discretion direct that more than one parcel addressed to the same person or</p>	
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						<p>several persons be treated as a single parcel and duty assessed accordingly).</p> <p>c) Goods other than those covered in the preceding subparagraph (b) when mutilated by and with the consent of the importer prior to delivery from customs control.</p>	
SECTION 5 - RELIEFS FOR THE PROMOTION OF NATIONAL SAFETY, SECURITY, HEALTH AND WELL-BEING, CREMAINS AND CORPS							
026	<p>a) Vanuatu Police Force</p> <p>b) Vanuatu Mobile Force</p> <p>c) Police Maritime</p>	<p>Goods imported exclusively for the use by National Law and Order</p>	Free	Free	Free	<p>Provided that such goods are for the use solely for law enforcement and national</p>	<p>The Director Customs and Inland Revenue.</p>

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		Enforcement.				security (Excluding all fuel types and vehicles).	
027	An individual, corporation or organization	a) Fire engines; trailers for fire-fighting purposes; fire extinguishers; other equipment and appliances of a specialized nature for fire-fighting purposes and identifiable as such includes headings 3917, 4009, 4203, 5909, 6201, 6203, 6401, 6402, 6506, 6812, 7307, 7311, 7325, 7412, 7419, 7609, 7613, 8201, 8205, 8307, 8405, 8413, 8414, 8424, 8425, 8426, 8481, 8531, 8705, 8716, 9013, 9405 and such headings as the Director may approve.	Free	Free	Free	The goods imported are not for sale.	The Director Dept. Customs & Inland Revenue
028	An individual, corporation or organization	Lifebelts, life buoys,	Free	Free	Free		The Director of Customs

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		, buoyancy apparatus, distress flares, and pyrotechnic devices used in life saving, protective and crash helmets, other life saving devices, including components and specialized materials for servicing said appliances and identifiable as such Includes headings 3604, 3926, 4016, 4503, 4504, 6307, 6506, 7020, 9303 and such headings as the Director may approve.					and Inland Revenue
029	A person or organization	a) Medical supplies including pharmaceutical products, medical equipment and materials, professional tools,	Free	Free	Free	a) The person or company must obtain an approval from the Director responsible for Central Medical Store;	The Director responsible for Vila Central Medical Store

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		instruments and apparatus. c) Vehicles (excluding government vehicles), machinery and equipment's used solely for medical services.				b) That the goods are peculiarly adopted to correct a deformity of the human body; substitute any part of the human body; corrective spectacles (and similar goods as the Director may approve) c) The goods must be used solely for medical purpose.	
030	A person or organization	Goods imported by or on behalf of the Government of Vanuatu or non-government groups or organizations.	Free	Free	Free	Goods imported for disabled persons. Goods (including components and materials used in the manufacture or repair of said goods) imported for the use of the blind, deaf, dumb and other	The Director of Customs & Inland Revenue

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						disabled persons; parts and accessories of wheelchairs; (and such headings as the Director may approve)	
031	The owner, temporary owner or trustee	Engraved tombstones and memorial tablets and coffins containing deceased persons	Free	Free	Free	The goods are for the interment or grave marking in Vanuatu	Immediate family or trustee of the deceased
032	The owner or temporary trustee	All goods (including human remains)	Free	Free	Free	The goods were the personal property of a Vanuatu resident who died while temporarily absent from Vanuatu; or the immediate family of a Vanuatu resident, and are not intended to be used for the purposes	The owner, temporary owner or trustee

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						of trade and became the property of the owner, temporarily owner, or trustee under the will or the intestacy of the deceased resident, at the time the owner, temporarily owner or trustee is resident in Vanuatu.	
SECTION 6 – INTERNATIONAL COOPERATION							
033	Goods admissible free of duty by virtue of an international convention or agreement signed by the Government of Vanuatu which are intended for the use of diplomatic, or other entitled organization	a) Goods are imported or purchased by a diplomatic mission of a foreign state or international organization for use of the mission or	Free	Free	Free	a) That a signed copy of the convention or agreement is lodged with the Minister for Finance, together with a list	The Director of Foreign Affairs

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	or missions or for entitled people employed by them.	organization. b) Goods imported or purchased by diplomatic agents of foreign states or international organizations for their personal use.				of people entitled to privileges under such convention or agreement. b) The goods cannot be sold, lent, rented, hired or used for any commercial purposes c) The Director shall impose such conditions as necessary in any particular case.	
034	A person or organization	Goods imported subject to an international agreement, excluding concessional loan agreement for a national development project	Free	Free	Free	a) Goods are donated free of charge to the Government of Vanuatu and local	a) Director of Foreign Affairs b) Authority from donor organization.

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						governments by foreign states or international organization as aid in kind.	
035	A person or organization	Goods imported by or on behalf of such national development projects as approved by the Council of Ministers (with the exception of all types of fuel oil and motor vehicles falling within 8702 and 8703).	Free	Free	15%	<p>a) Such approval provided by the Council of Ministers is valid for 4 years;</p> <p>b) Any extension must obtain a new Council of Ministers approval;</p> <p>c) That the concession be subject to such conditions as the Director of Customs may impose.</p>	A person approved by the Council of Ministers (COM)

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SECTION 7 – HUMANITARIAN RELIEF SUPPLIES							
036	A person or organization	Goods imported by or on behalf of the Government of Vanuatu or non-government groups or organizations	Free	Free	Free	The goods are for disaster relief, funded by foreign states or international organizations and intended for free distribution for use in declared disaster areas.	The Director responsible for Disaster Management
037	A person or organization or non-resident individual	Unsolicited goods donated by non-resident individual or organization for free distribution	Free	Free	Free	The goods are for disaster relief intended for free distribution for use in declared disaster areas.	Director of Customs and Inland Revenue
SECTION 8 – TEMPORARY ADMISSION							
038	A person or organization	Goods originally entered with customs, but short-landed, short shipped or over-entered and arriving subsequent to the initial entry	Free	Free	Free	Evidence in the form of shipping documents, invoices and declarations of the short-landing or over-entering be presented.	The Director of Customs & Inland Revenue
039	A person or organization	Goods exported from Vanuatu and subsequently re-imported in an unimproved state provided	Free	Free	Free	Evidence of exportation to be provided. The goods are re-imported	The Director of Customs & Inland Revenue

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		<p>it can be shown that:</p> <p>a) The goods are of Vanuatu origin; or</p> <p>b) If not of Vanuatu origin, that all import duties and taxes liable have been paid and have not been subject to refund or drawback claim of duties upon exportation.</p>				within a period of 3 years.	
040	A person or organization	Goods exported from	Free	Free	Free	Evidence of exportation	The Director of

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		<p>Vanuatu which have undergone a value-added process, or repair and are re-imported, provided that:</p> <p>a) The goods were declared on exportation as required by the Customs Act; and</p> <p>b) The goods are not subject to a drawback of duty on exportation; and</p> <p>c) Costs of any processes or repairs including materials or parts, labour and freight to Vanuatu are provided free of</p>				<p>and details of costs of value-added processes, parts, labour and freight are dutiable at the substantive rate for the goods</p>	<p>Customs & Inland Revenue</p>
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		<p>charge under a guarantee or warranty agreement.</p> <p>This also applies to goods totally replaced.</p>					
041	A person or organization	<p>Goods exported from Vanuatu which have undergone a value-added process, repair and are re-imported provided it can be shown that:</p> <p>a) The goods were declared on exportation as required by the Customs Act; and</p> <p>b) The goods are not subject to a drawback of duty on</p>	Free	Free	Free	Evidence in the form of a warranty or guarantee is provided and that any process or replacement was provided gratis.	The Director of Customs & Inland Revenue

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		<p>exportation; and c) Costs of any processes or repairs including materials, labour and freight to Vanuatu are provided free of charge under a guarantee or warranty agreement.</p> <p>This also applies to goods totally replaced.</p>					
SECTION 9 – MISCELLANEOUS CONDITIONAL RELIEFS							
042	A person or organization	Antiques imported exclusively after being preserved in a foreign state	Free	Free	Free	a) Antiques of an age exceeding fifty to hundred years;	The Director of Vanuatu Cultural Centre

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						b) Of an age exceeding one hundred years	
043	A person or organization	Aircraft Parts	Free	Free	15%	Aircraft parts with an airworthy certificate issued by International Civil Aviation Organization.	The Director responsible for Civil Aviation Authority
044	Airports Vanuatu Limited (AVL)	Goods imported exclusively for the use of aviation security, aviation safety and aviation navigation (excluding administration vehicles).	Free	Free	15%	International safety certificate for firefighting equipment, satellite and the like issued by ICAO	The Director responsible for Civil Aviation Authority

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