

[Home](#) | [Databases](#) | [WorldLII](#) | [Search](#) | [Feedback](#)



Vanuatu Sessional Legislation

You are here: [PacLII](#) >> [Databases](#) >> [Vanuatu Sessional Legislation](#) >> **Excise (Amendment) Act 2014**

[Database Search](#) | [Name Search](#) | [Noteup](#) | [Download](#) | [Help](#)

Excise (Amendment) Act 2014

REPUBLIC OF VANUATU

EXCISE (AMENDMENT) ACT NO. 32 OF 2014

Arrangement of Sections

REPUBLIC OF VANUATU

Assent: 19/12/2014

Commencement: 23/12/2014

EXCISE (AMENDMENT) ACT NO. 32 OF 2014

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 1 January 2015.

SCHEDULE
AMENDMENTS OF THE EXCISE ACT [CAP 290]

1 Schedule 1

Repeal the Schedule, substitute

“SCHEDULE 1

<u>EXCISABLE PRODUCTS TABLE</u>			
(1) No.	(2) Tariff Item	(3) Description	(4) Rate of Excise Tax
1	1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	20vt/kg
	16.02	Other prepared or preserved meat, meat offal or blood.	
2	1602.10.00	- Homogenised preparations	20vt/kg
3	1602.20.00	- Of liver of any animal	20vt/kg
		- Of poultry of heading 01.05:	
4	1602.31.00	- - Of turkey	20vt/kg
5	1602.32.00	- - Of fowl of the species Gallus domesticus	20vt/kg
6	1602.39.00	- - Other	20vt/kg
		- Of swine:	
7	1602.41.00	- - Hams and cuts thereof	20vt/kg
8	1602.42.00	- - Shoulders and cuts thereof	20vt/kg
9	1602.49.00	- - Other, including mixtures	20vt/kg
		- Of bovine animals:	
10	1602.50.10	- - - Canned beef	20vt/kg
11	1602.50.90	- - - Other	20vt/kg
		- Other, including preparations of blood of any animal	
12	1602.90.10	- - - Canned mutton	20vt/kg
13	1602.90.20	- - - Canned meat mixtures of beef and mutton	20vt/kg
14	1602.90.30	- - - Corned meat of other animals	20vt/kg
15	1602.90.90	- - - Other	20vt/kg
16	1603.00.00	Extracts and juices of meat, fish or crustaceans,	20vt/kg

		molluscs or other aquatic invertebrates.	
	16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	
		- Fish, whole or in pieces, but not minced:	
17	1604.11.00	- - Salmon	20vt/kg
18	1604.12.00	- - Herring	20vt/kg
19	1604.13.00	- - Sardines, sardinella and brisling or sprats	20vt/kg
20	1604.14.00	- - Tunas, skipjack and bonito (Sarda spp.)	20vt/kg
21	1604.15.00	- - Mackerel	20vt/kg
22	1604.16.00	- - Anchovies	20vt/kg
23	1604.17.00	- - Eels	20vt/kg
24	1604.19.00	- - Other	20vt/kg
25	1604.20.00	- Other prepared or preserved fish	20vt/kg
		- Caviar and caviar substitutes :	
26	1604.31.00	- - Caviar	20vt/kg
27	1604.32.00	- - Caviar substitutes	20vt/kg
	16.05	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved.	
28	1605.10.00	- Crab	20vt/kg
		- Shrimps and prawns :	
29	1605.21.00	- - Not in airtight container	20vt/kg
30	1605.29.00	- - Other	20vt/kg
31	1605.30.00	- Lobster	20vt/kg
32	1605.40.00	- Other crustaceans	20vt/kg
		- Molluscs:	
33	1605.51.00	- - Oysters	20vt/kg
34	1605.52.00	- - Scallops, including queen scallops	20vt/kg
35	1605.53.00	- - Mussels	20vt/kg
36	1605.54.00	- - Cuttle fish and squid	20vt/kg
37	1605.55.00	- - Octopus	20vt/kg
38	1605.56.00	- - Clams, cockles and arkshells	20vt/kg
39	1605.57.00	- - Abalone	20vt/kg
40	1605.58.00	- - Snails, other than sea snails	20vt/kg
41	1605.59.00	- - Other	20vt/kg
		- Other aquatic invertebrates:	
42	1605.61.00	- - Sea cucumbers	20vt/kg
43	1605.62.00	- - Sea urchins	20vt/kg
44	1605.63.00	- - Jellyfish	20vt/kg
45	1605.69.00	- - Other	20vt/kg
	17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	

		-- Raw sugar not containing added flavouring or colouring matter:	
46	1701.12.00	- - Beet sugar	20vt/kg
47	1701.13.00	- - Cane sugar specified in subheading Note 2 to this Chapter	20vt/kg
48	1701.14.00	- - Other cane sugar	20vt/kg
		-- Other:	
49	1701.91.00	- - Containing added flavouring or colouring matter	20vt/kg
50	1701.99.00	- - Other	20vt/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:	
51	1702.11.00	--- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	20vt/kg
52	1702.19.00	- - Other	20vt/kg
53	1702.20.00	- Maple sugar and maple syrup	20vt/kg
54	1702.30.00	-- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	20vt/kg
55	1702.40.00	-- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	20vt/kg
56	1702.50.00	- Chemically pure fructose	20vt/kg
57	1702.60.00	-- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	20vt/kg
58	1702.90.00	-- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	20vt/kg
	17.03	Molasses resulting from the extraction or refining of sugar.	
59	1703.10.00	- Cane molasses	20vt/kg
60	1703.90.00	- Other	20vt/kg
	17.04	Sugar confectionery (including white chocolate), not containing cocoa.	
61	1704.10.00	- Chewing gum, whether or not sugar-coated	20vt/kg
62	1704.90.00	- Other	20vt/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 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.	
63	1901.10.00	- Preparations for infant use, put up for retail sale	20vt/kg
64	1901.20.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	20vt/kg
65	1901.90.00	- Other	20vt/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:	
66	1902.11.00	- - Containing eggs	20vt/kg
67	1902.19.00	- - Other	20vt/kg
68	1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	20vt/kg
69	1902.30.00	- Other pasta	20vt/kg
70	1902.40.00	- Couscous	20vt/kg
71	1903.00.00	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	20vt/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 form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	
72	1904.10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	20vt/kg
73	1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20vt/kg
74	1904.30.00	- Bulgur wheat	20vt/kg
75	1904.90.00	- Other	20vt/kg
	21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
		-- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
76	2101.11.00	- - Extracts, essences and concentrates	20vt/kg
77	2101.12.00	- - Preparations with a basis of extracts, essences or	20vt/kg

		concentrates or with a basis of coffee	
	22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
78	2202.10.00	-- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	50vt/ltr
79	2202.90.00	- Other	50vt/ltr
	22.03	Beer made from malt.	
80	2203.00.10	- - - Less than 10% by volume of alcohol	140vt/ltr
81	2203.00.20	- - - 10% by volume of alcohol or more	300vt/ltr
	22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
82	2204.10.00	- Sparkling wine	300vt/ltr
		-- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
83	2204.21.00	--- - In containers holding 2 lt or less	300vt/ltr
84	2204.29.00	- - Other	300vt/ltr
85	2204.30.00	- Other grape must	300vt/ltr
	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
86	2205.10.00	-- In containers holding 2 liters or less	300vt/ltr
87	2205.90.00	- Other	300vt/ltr
88	2206.00.00	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 included.	300vt/ltr
	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.	
89	2207.10.00	-- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% volume or higher	200vt/ltr
90	2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	200vt/ltr
	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.	
91	2208.20.00	- Spirits obtained by distilling grape wine or grape marc	300vt/ltr
		- Whiskies	
92	2208.30.10	- - - Less than 37% by volume of alcohol	420vt/ltr
93	2208.30.20	- - - 37% by volume of alcohol or more	1,200vt/ltr
		- Rum and other spirits obtained by distilling fermented sugar-cane products	

94	2208.40.10	- - - Less than 37% by volume of alcohol	420vt/lt
95	2208.40.20	- - - 37% by volume of alcohol or more	1,200vt/lt
		- Gin and Geneva	
96	2208.50.10	- - - Less than 37% by volume of alcohol	420vt/lt
97	2208.50.20	- - - 37% by volume of alcohol or more	1,200vt/lt
		- Vodka	
98	2208.60.10	- - - Less than 37% by volume of alcohol	420vt/lt
99	2208.60.20	- - - 37% by volume of alcohol or more	1,200vt/lt
		- Liqueurs and cordials	
100	2208.70.10	- - - Less than 37% by volume of alcohol	420vt/lt
101	2208.70.20	- - - 37% by volume of alcohol or more	1,200vt/lt
		- Other	
102	2208.90.10	- - - Less than 10% by volume of alcohol	200vt/lt
103	2208.90.20	- - - 10% but not exceeding 37% by volume of alcohol	420vt/lt
104	2208.90.30	- - - More than 37% by volume of alcohol	1,200vt/lt
	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
		- Cigars, cheroots and cigarillos, containing tobacco	
105	2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	18,000vt/kg
106	2402.20.00	- Cigarettes containing tobacco	16vt/stk
107	2402.90.00	- Other	16vt/stk
	24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.	
		-- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :	
108	2403.11.00	- - Water pipe tobacco specified in subheading Note 1 to this chapter	4,000vt/kg
109	2403.19.00	- - Other	4,000vt/kg
		-- Other:	
110	2403.91.00	- - “Homogenised” or “reconstituted” tobacco	4,000vt/kg
111	2403.99.00	-- - Other	4,000vt/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 those containing biodiesel and other than waste oils:	
		-- - Light oils and preparations:	
112	2710.12.10	- - - Motor spirit (Super Unleaded)	20vt/Lt
113	2710.12.20	- - - AV Gas (For use as a fuel in aircraft)	4vt/Lt
114	2710.12.30	--- - - Jet fuel, kerosene for use in the aircraft and (DPK)	4vt/Lt
115	2710.12.40	- - - Kerosene and other white spirit.	4vt/Lt
116	2710.12.50	- - - Distillate fuel	15vt/Lt
	87.02	Motor vehicles for the transport of ten or more persons including the driver	
		- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	
117	8702.10.20	--- Used or reconditioned	20% or 200,000vt/u whichever the greater
		- Other	
118	8702.90.20	--- Used or reconditioned	20% or 200,000vt/u whichever the greater
	87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
		- Vehicles, with spark-ignition internal combustion reciprocating piston engine:	
		-- Of a cylinder capacity not exceeding 1,000 cc	
119	8703.21.20	--- Used or reconditioned	20% or 200,000vt/u whichever the greater
		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	
120	8703.22.20	--- Used or reconditioned	20% or 200,000vt/u whichever the greater
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	
121	8703.23.20	--- Used or reconditioned	25% or 250,000vt/u whichever the greater
		-- Of a cylinder capacity exceeding 3,000 cc	
122	8703.24.20	--- Used or reconditioned	40% or 250,000vt/u whichever the greater
		- Other, vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
123	8703.31.20	--- Used or reconditioned	20% or 100,000vt/u whichever the greater
124	8703.32.20	--- Used or reconditioned	20% or 150,000vt/u whichever the greater

125	8703.33.20	--- Used or reconditioned	20% or 150,000vt/u whichever the greater
		- Other	
126	8703.90.20	--- Used or reconditioned	30% or 1,000,000vt/u whichever the greater
	87.04	Motor vehicles for the transport of goods.	
		- - - Dual purpose vehicles of g.v.w not exceeding 3 tonnes:	
127	8704.21.22	- - - - Used or reconditioned of a cylinder capacity not exceeding 1,500cc	20% or 100,000vt/u whichever the greater
128	8704.21.24	- - - - Used or reconditioned of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc	20% or 150,000vt/u whichever the greater
129	8704.21.29	- - - - Used or reconditioned of a cylinder capacity exceeding 2,500cc	20% or 150,000vt/u whichever the greater
		- - - Dual purpose vehicles of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes:	
130	8704.21.32	- - - - Used or reconditioned of a cylinder capacity not exceeding 1,500cc	20% or 100,000vt/u whichever the greater
131	8704.21.34	- - - - Used or reconditioned of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc	20% or 150,000vt/u whichever the greater
132	8704.21.39	- - - - Used or reconditioned of a cylinder capacity exceeding 2,500cc	20% or 150,000vt/u whichever the greater
		- - - Other goods vehicles of a g.w.v not exceeding 3 tonnes:	
133	8704.21.42	- - - - Used or reconditioned of a cylinder capacity not exceeding 1,500cc	20% or 100,000vt/u whichever the greater
134	8704.21.44	- - - - Used or reconditioned of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc	20% or 150,000vt/u whichever the greater
135	8704.21.49	- - - - Used or reconditioned of a cylinder capacity exceeding 2,500cc	20% or 150,000vt/u whichever the greater
		- - - Other goods vehicles of a g.w.v exceeding 3 tonnes but not exceeding 5 tonnes:	
136	8704.21.52	- - - - Used or reconditioned of a cylinder capacity not exceeding 1,500cc	20% or 100,000vt/u whichever the greater
137	8704.21.54	- - - - Used or reconditioned of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc	20% or 150,000vt/u whichever the greater
138	8704.21.59	- - - - Used or reconditioned of a cylinder capacity exceeding 2,500cc	20% or 150,000vt/u whichever the greater
139	9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	10,000vt
	93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	

140	9303.10.00	- Muzzle-loading firearms	40,000vt
141	9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	10,000vt
142	9303.30.00	- Other sporting, hunting or target-shooting rifles	10,000vt
143	9303.90.00	- Other	10,000vt
144	9304.00.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	10,000vt
	93.05	Parts and accessories of articles of headings 93.01 to 93.04.	
145	9305.10.00	- Of revolvers or pistols	5,000vt
146	9305.20.00	-- Of shotguns or rifles of heading 93.03	5,000vt
		- Other :	
147	9305.91.00	-- Of military weapons of heading 93.01	5,000vt
148	9305.99.00	-- Other	5,000vt
	93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	
		-- Shotgun cartridges and parts thereof; air gun pellets:	
149	9306.21.00	-- Cartridges	10vt/u
150	9306.29.00	-- Other	10vt/u
151	9306.30.00	- Other cartridges and parts thereof	10vt/u
152	9306.90.00	- Other	10vt/u