REPUBLIC OF VANUATU

EXCISE TAX (AMENDMENT)
ACT NO. 38 OF 2006

Arrangement of Sections

1 Amendment

2 Commencement

Be it enacted by the President and Parliament as follows-

1 Amendment
The Excise Tax Act No. 24 of 2002 is amended as set out in the Schedule.

2 Commencement
This Act commences on 01 January 2007.
SCHEDULE

AMENDMENTS OF THE EXCISE TAX ACT NO. 24 OF 2002

1 Schedule 1 - Numbers 15, 18, 21, 24, 27 and 30 of the Excisable Products Table
Delete “500 Vt/litre”, substitute “300 Vt/litre”.

2 Schedule 1 - Number 16 of the Excisable Products Table
Delete “550 Vt/litre”, substitute “200 Vt/litre”.

3 Schedule 1 – Numbers 19, 22, 25, 28 and 31 of the Excisable Products Table
Delete “550 Vt/litre”, substitute “300 Vt/litre”.

4 Schedule 1 - Numbers 34 and 35 of the Excisable Products Table
Delete “2Vt/stick”, substitute “4Vt/stick”.

5 Schedule 1 – Numbers 36, 37, 38, and 39 of the Excisable Products Table
Delete “750 Vt/kg”, substitute “1000 Vt/kg”.