

CONDOMINIUM DES NOUVELLES-HEBRIDES
NEW HEBRIDES CONDOMINIUM

ARRETE CONJOINT 5 de 1965
JOINT REGULATION 5 of 1965

JOINT REGULATION

No. 5 of
1965.

Relating to Customs Service Tax.

[Joint Regulation No. 5 of 1965 was published in Condominium Gazette No. 228 and is reprinted as amended by Joint Regulation No. 28 of 1971 (Gazette No. 309).]

MADE by the Resident Commissioners under paragraph 2 of Article 2 and Article 7 of the Anglo-French Protocol of 1914.

1. Customs Service Tax shall be levied on all goods imported into the New Hebrides from other territories.

[2. (1) The amount of this tax shall be one per centum (1%) of the c.i.f. value, but where during the period ending 31st December, 1972 the importer declares the f.o.b. value the value shall be taken as f.o.b. value plus twenty-five per centum (25%) except that in the case of lime and cement, the value shall be taken as the f.o.b. value.]

J.R. No. 28
of 1971.

(2) The Resident Commissioners may by Joint Rules vary the amount of the said tax.

3. (1) The goods referred to in the Schedule to this Regulation shall be exempt from the Customs Service Tax.

(2) The Resident Commissioners may by Joint Rules amend the said Schedule.

(3) The Resident Commissioners may also grant exemption from Customs Service Tax in individual cases as they see fit.

4. The Controller of Customs shall, when he notifies any person importing goods into the New Hebrides of their assessment for import duty, also notify the said person of the amount of the Customs Service Tax payable in respect of the said goods.

5. Any person who fails to pay in respect of any goods the tax required to be paid under the provisions of this Regulation shall be guilty of an offence and on conviction thereof shall be liable to a fine not exceeding fifty pounds or its equivalent in francs at the current rate of exchange.

6. Joint Regulation No. 5 of 1955 as amended by Joint Regulation No. 9 of 1964 is hereby repealed.

7. This Joint Regulation may be cited as the Joint Customs Service Tax Regulation No. 5 of 1965 and shall come into operation on the date of its publication in the Condominium Gazette.

Made at Vila this 24th Day of March, 1965.

M. DELAUNEY

ALEX. M. WILKIE

The Resident Commissioner
for the French Republic.

Her Britannic Majesty's
Resident Commissioner.

SCHEDULE

EXEMPTION FROM CUSTOMS SERVICE TAX ON IMPORTATION

1. The following goods, as further defined under the corresponding items of Section 3 of the Schedule of the Customs Duties Regulation No. 19 of 1963 as amended and subject to the limitations and conditions therein contained are exempt from the payment of Customs Service Tax—

<i>Item</i>	<i>Description of goods</i>
X-1	Goods imported by the British, French and Condominium Government Administrations.
X-2	Warship supplies.
X-3	Goods imported for the use of the South Pacific Commission.
X-8	Yachts.
X-9	Passengers' Baggage: Personal Effects.
X-10	Post and Airfreight packages (for the personal use of the addressee when the duty payable would not exceed 4/- Stg.).
X-11	Returned goods (goods exported for repair or cleaning and re-imported within a reasonable period).
X-13	Portraits, photographs, films and sound recordings.
X-14	Samples and advertising matter.
X-16	<i>Charity</i> (a) Used goods which are gift to a charitable or religious organisation. (b) New or used goods donated to the Red Cross Society.
X-18	Gravestones, memorials.
X-21	Robes, uniforms, etc.
X-22	Church furniture and furnishings— (b) Furniture and furnishings including altars, fonts, pulpits and vestments, organs. (c) Articles for use in connection with the celebration of Divine Worship including Altar Bread and Altar Wine.
X-24	<i>Hospital Medical Supplies</i> (c) Drugs, medical preparations, medical and surgical dressings and appliances.
X-25	<i>Leprosy Hospitals</i> Goods addressed or consigned as presents to patients.
X-30	Containers, packages, etc.

2. The following goods, as further defined under the corresponding items of Section 2 of the Schedule of the Customs Import Duties Regulation No. 19 of 1963 are exempt from the payment of Customs Service Tax.

<i>Item</i>	<i>Description of Goods</i>
38.11	Disinfectants, insecticides, weed-killers, rat poisons, etc.
49.X (a)	Printed books, newspapers, music, maps, atlases, bank-notes, cheque books, catalogues, etc.
72.01	Coin and currency valid in its country of origin.
84.21 (a)	Spraying appliances—insects and agricultural work.