



REPUBLIC OF VANUATU

EXCISE (AMENDMENT) ACT NO. 34 OF 2021

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REPUBLIC OF VANUATU

Assent: 10/12/2021
Commencement: 01/01/2022

EXCISE (AMENDMENT) ACT NO. 34 OF 2021

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.

SCHEDULE
AMENDMENTS OF EXCISE ACT [CAP 290]

1 Schedule 1

(a) Repeal tariff item 1601.00.00, substitute

“

(1) No.	(2) Tariff Item	(3) Description	(4) Rate of Excise Tax
	02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen	
1	0207.14.10	- - - Chicken wings	20 VT/kg
1A	0207.14.90	- - - Other	20 VT/kg
1B	0207.25.00	- - Not cut in pieces, frozen	20 VT/kg
1C	0207.26.00	- - Cuts and offal, fresh or chilled	20 VT/kg
1D	0207.27.00	- - Cuts and offal, frozen	20 VT/kg
1E	0207.53.00	- - Not cut in pieces, frozen	20 VT/kg
1F	0207.60.00	- Of guinea fowls	20 VT/kg
1G	1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	20 VT/kg

”

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(aa) After tariff item 1904.10.00, insert

“

(1) No.	(2) Tarrif Item	(3) Description	(4) Rate of Excise Tax
72A	1904.10.10	- Snacks	20 VT/kg
72B	1904.10.90	- Other	20 VT/kg

”

(ab) After tariff item 1904.20.00, insert

“

(1) No.	(2) Tarrif Item	(3) Description	(4) Rate of Excise Tax
73A	1904.20.10	- Snacks	20 VT/kg
73B	1904.20.90	- Other	20 VT/kg

”

(b) Delete from the Schedule the rate of excise tax relating to tariff items 2402.20.00 and 2402.90.00, substitute “25 VT/stk”

(c) After tariff item 2403.99.00, insert

“

(1) No.	(2) Tariff Item	(3) Description	(4) Rate of Excise Tax
	24.04	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing	

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		products intended for the intake of nicotine into the human body.	
		- Products intended for inhalation without combustion:	
111A	2404.11.00	- - Containing tobacco or reconstituted tobacco	4,000 VT/kg
111B	2404.12.00	- - Other, containing nicotine	4,000 VT/kg
111C	2404.90.00	- - Other	4,000 VT/kg
111D	2404.91.00	- - For oral application	4,000 VT/kg
111E	2404.92.00	- - For transdermal application	4,000 VT/kg
111F	2404.99.00	- - Other	4,000 VT/kg

”

(d) After tariff item 2710.12.50, insert

“

(1) No.	(2) Tariff Item	(3) Description	(4) Rate of Excise Tax
116A	8543.40.00	- Electronic cigarettes and similar electric vaporising devices	18,000 VT/u

”