



## REPUBLIC OF VANUATU

### IMPORT DUTIES (CONSOLIDATION) (AMENDMENT) ACT NO. 36 OF 2021

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# REPUBLIC OF VANUATU

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

## **IMPORT DUTIES (CONSOLIDATION) (AMENDMENT) ACT NO. 36 OF 2021**

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.

## SCHEDULE

### AMENDMENTS OF IMPORT DUTIES (CONSOLIDATION) ACT [CAP 91]

#### 1 Subsection 1(1)

Delete "Parts 2A, 2B and 3 of Schedule 1", substitute "Schedule 3"

#### 2 Schedule 1

(a) After tariff item 1902.30.00, insert

“

Tariff Item	Description	Import Duty Rate
1902.30.10	- - Instant noodle	20%

”

(b) After tariff item 1904.10.00, insert

“

Tariff Item	Description	Import Duty Rate
1904.10.10	- Snacks	20%
1904.10.90	- Other	5%

”

(ba) After tariff item 1904.20.00, insert

“

Tariff Item	Description	Import Duty Rate
1904.20.10	- Snacks	20%
1904.20.90	- Other	5%

”

(c) After tariff item 2201.90.00, insert

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 AMENDMENTS OF IMPORT DUTIES (CONSOLIDATION) ACT [CAP 91]

“

Tariff Item	Description	Import Duty Rate
2201.90.10	- - - Kava (Piper Methysticum) Beverage	65%
2201.90.90	- - - Others	40%

”

(d) After tariff item 2403.99.00, insert

“

Tariff Item	Description	Import Duty Rate
<b>24.04</b>	<b>Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.</b>	
	- Products intended for inhalation without combustion.	
2404.12.00	-- Other, containing nicotine	40%
2404.19.00	-- Other	40%
2404.91.00	-- For oral application	40%
2404.92.00	-- For transdermal application	40%
2404.99.00	-- Other	40%

”

(e) After tariff item 8543.30.00, insert

“

Tariff Item	Description	Import Duty Rate
8543.40.00	- Electronic cigarettes and similar personal electric vaporizing devices	40%

”

(f) After tariff item 8548.90.00, insert

“

Tariff Item	Description	Import Duty Rate
<b>85.49</b>	<b>Electrical and electronic waste and scrap</b>	
	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary batteries and spent electric	

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 AMENDMENTS OF IMPORT DUTIES (CONSOLIDATION) ACT [CAP 91]

	accumulators;	
8549.11.00	-- Waste and scrap of lead- acid accumulators; spent lead-acid accumulators	30%
8549.12.00	-- Other, containing lead, cadmium or mercury	30%
8549.13.00	-- Sorted by chemical type and not containing lead, cadmium or mercury	30%
8549.14.00	-- Unsorted and not containing lead, cadmium or mercury	30%
8549.19.00	-- Other	30%
8549.21.00	-- Containing primary cells, primary batteries, electric accumulators, mercury- switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	30%
8549.29.00	-- Other	30%
8549.31.00	-- Containing primary cells, primary batteries, electric accumulators, mercury- switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	30%
8549.39.00	-- Other	30%
8549.91.00	-- Containing primary cells, primary batteries, electric accumulators, mercury- switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	30%
8549.99.00	-- Other	30%

”