



V A N U A T U  
**CUSTOMS & INLAND REVENUE**  
**SERVICE DE LA DOUANE ET DES**  
**CONTRIBUTIONS INDIRECTES**

The purpose of a local split on National  
Harmonize System Tariff Book



## How to use the National HS Tariff code

- On the import Act CAP 91 Schedule 1 Harmonized Code
- Harmonized system structure are:
- 21 SECTIONS



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- ☞ section i Live animals; Animal products
- ☞ Section II Vegetable products
- ☞ Section III Animal or vegetable fats and oils and their cleavage products; .....; Waxes
- ☞ Section IV Prepared foodstuffs; Beverages, spirits and vinegar; Tobacco .....
- ☞ Section V Mineral products
- ☞ Section VI Products of the chemical or allied industries
- ☞ Section VII Plastics and articles thereof; Rubber and articles thereof
- ☞ Section VIII Raw hides and skins, leather, furskins .... Travel goods, handbags .....
- ☞ Section IX Wood and articles of wood .....
- ☞ Section X Pulp of wood or other fibrous cellulosic material ...; Paper and paperboard ...
- ☞ Section XI Textiles and textile articles
- ☞ Section XII Footwear, headgear, umbrellas ..... feathers ..... artificial flowers .....
- ☞ Section XIII Articles of stone, plaster, cement .... ceramic products .... glass and glassware
- ☞ Section XIV Pearls, precious or semi-precious stones, precious metals .....; Jewellery; Coin
- ☞ Section XV Base metals and articles of base metals
- ☞ Section XVI Machinery and mechanical appliances; Electrical equipment; Parts thereof.....
- ☞ Section XVII Vehicles, aircraft, vessels and associated transportation equipment
- ☞ Section XVIII Optical, photographic.... precision, medical....; Clocks....; Musical instruments....
- ☞ Section XIX Arms and ammunition; Parts and accessories thereof
- ☞ Section XX Miscellaneous manufactured articles
- ☞ Section XXI Works of art, collectors' pieces and antiques



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The National HS Code Tariff was divided in 3 parts  
each part divided into Chapters

- Part 1 Duties rates from Chapter 01 to 97
- Part 2 A 98 List of goods Eligible for concession
- Part 2 B 99 Commodities and transaction not classified according to kind
- Part 3 Concessions applicable to particular persons or bodies



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The purpose of the National split is to accomodate our National Interest

- I. Protecting the interest of this Nation
- II. Promoting our local Industries
- III. Revneue collection



# Protecting the interest of this nation

1. Health of our consumers →
  - Diabetes
2. Environment →
  - Pollution ( ODS,
3. Industries →
  - Mother Hubbard (Island Dress)



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### SERVICE DE LA DOUANE ET DES CONTRIBUTIONS INDIRECTES

# Vanuatu need a Healthy Nation (Diabetes)

Truly shocking news from Health Minister Toara Daniel in *Daily Post* today confirming on World Health Day yesterday that **Vanuatu is rated sixth in the world for diabetes prevalence**. At least 30,000 have non-communicable diseases (NCDs) and that figure includes the 21% of the adult population suffering from diabetes. Largely brought about by lifestyle factors the disease is on the increase everywhere with 347 million people suffering from it worldwide. Deaths from diabetes are expected to rise by 50% in the next ten years making it the seventh leading cause of death by 2030. Minister Daniel expressed the government's concerns to those commemorating the World Health Day at Amicale Field. He is worried that the general population is not seriously considering the impact of the disease. He said "Diabetes causes suffering, and disability, and adds financial and social burdens which contribute to poverty." The government is calling on people to change their lifestyle eating habits, and to make the right choices concerning the foods they buy to eat.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
07.05	Cane or beet sugar and chemically pure sucrose, in solid form.						
	- Raw sugar not containing added flavouring or colouring matter:						
0705.02.00	-- Beet sugar	kg	10%	20v/kg	12.5%	065.12	Free
0705.03.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	kg	10%	20v/kg	12.5%	065.11	Free
0705.04.00	-- Other cane sugar	kg	10%	20v/kg	12.5%	065.11	Free
	- Other:						
0705.09.00	-- Containing added flavouring or colouring matter	kg	10%	20v/kg	12.5%	065.11	Free
0705.99.00	-- Other	kg	10%	20v/kg	12.5%	065.13	Free
07.02	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:						
0702.11.00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	10%	20v/kg	12.5%	065.91	Free
0702.19.00	-- Other	kg	10%	20v/kg	12.5%	065.91	Free
0702.20.00	- Maple sugar and maple syrup	kg	10%	20v/kg	12.5%	065.92	Free
0702.30.00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	kg	10%	20v/kg	12.5%	065.93	Free
0702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	kg	10%	20v/kg	12.5%	065.94	Free
0702.50.00	- Chemically pure fructose	kg	10%	20v/kg	12.5%	065.95	Free
0702.60.00	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	kg	10%	20v/kg	12.5%	065.96	Free
0702.90.00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	kg	10%	20v/kg	12.5%	065.99	Free
07.03	Molasses resulting from the extraction or refining of sugar.						
0703.10.00	- Cane molasses	kg	10%	20v/kg	12.5%	065.97	Free
0703.90.00	- Other	kg	10%	20v/kg	12.5%	065.99	Free
07.04	Sugar confectionery (including white chocolate), not containing cocoa.						
0704.10.00	- Chewing gum, whether or not sugar-coated	kg	10%	20v/kg	12.5%	065.21	Free
0704.90.00	- Other	kg	10%	20v/kg	12.5%	065.29	Free





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Vanuatu is a member of UN and need to protect the environment

- Environment





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## Protection of pollution in Vanuatu

- Tariff Code 8702.10.20  
- - - Used or Reconditioned

Duty 15%

Excise Duty 20% or 200,000VT/U whichever the greater





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## Protection Local Industrie

- Local production

Mother Hubbard : 6204.20 International WCO

Split signal - - 2 digit

National Code - - - 6204.20.10 (3 digit or more)

Import Duty is 30% Plus VAT

Other - - - 6204.20.90

Import Duty is 15% Plus VAT





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## Revenue

- Local Industry
- Int HS Tariff Code 2203.00.00 (WCO)
- National HS Tariff Code - - - 2203.00.10

Applied Duty is 75%

Excise Duty 140VT/lit less 10% by Vol of Alcohol

Excise Duty 300 VT/lit 10% by Volume of alcohol or more





## Total Number of Tariff lines

- National Split 115 (181 national splits, 66 codes already accounted on WCO)
- Concessions 17 (Chapters 98 & 99)
- WCO 6 digits 5,386 Tariff lines

Total                    5,518 Tariff lines



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Thank you  
Merci

- Any Question

