

# REPUBLIC OF VANUATU

## EXCISE TAX (AMENDMENT) ACT NO. 38 OF 2006

## **Arrangement of Sections**

- 1 Amendment
- **2** Commencement

### REPUBLIC OF VANUATU

Assent: 28/12/2006 Commencement: 01/01/2007

## EXCISE TAX (AMENDMENT) ACT NO. 38 OF 2006

An Act to amend the Excise Tax Act No. 24 of 2002.

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

- 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".
- **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".