



**REPUBLIC OF VANUATU**

**EXPORT DUTIES (AMENDMENT)  
ACT NO. 25 OF 2007**

**Arrangement of Sections**

- 1 Amendment**
  
- 2 Commencement**

# REPUBLIC OF VANUATU

**Assent:** 14/01/2008  
**Commencement:** 17/03/2008

## **EXPORT DUTIES (AMENDMENT) ACT NO. 25 OF 2007**

An Act to amend the Export Duties Act [CAP 31].

Be it enacted by the President and Parliament as follows:

### **1 Amendment**

The Export Duties Act [CAP 31] 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 THE EXPORT DUTIES ACT [CAP 31]

**1 Subsection 3(1)**

Delete “his delegate or to the District Commissioner” (first occurring), substitute “a Customs officer”

**2 Subsection 3(1)**

Delete “his delegate or the District Commissioner” (second occurring), substitute “a Customs officer”

**3 Subsection 3(2)**

Delete “other authorised officers under this section”, substitute “a Customs officer”

**4 At the end of section 3**

Add

“(4) Any person who fails to declare any products or goods under this section is guilty of an offence.”

**5 After section 8**

Insert

**“9 Penalty notices**

- (1) The Director or a Customs officer may serve a penalty notice on a person if it appears to the Director or officer that the person has committed an offence under section 3 or such other section as is prescribed by the regulations.
- (2) A penalty notice is a notice to the effect that, if the person does not wish to have the offence determined by a court, the person may pay, within the time and to the person specified in the notice, the amount of penalty prescribed by the regulations for the offence.
- (3) If the amount of penalty prescribed for the purpose of this section for an alleged offence is paid under this section, no person is liable to any further proceedings for the alleged offence.
- (4) A penalty notice may be served personally or by post.
- (5) Payment under this section is not to be regarded as an admission of liability for the purpose of, nor in any way affect or prejudice, any civil proceeding arising out of the same occurrence.

- (6) The amount of penalty prescribed under this section for an offence must not exceed the maximum amount of the penalty which could be imposed for the offence by a court.
- (7) This section does not limit the operation of any other provision of this or any other Act relating to proceedings that may be taken in respect of offences.
- (8) In this section:  
**Customs officer** has the same meaning as in the Customs Act [CAP 257].

## **10 Regulations**

- (1) The Minister may make regulations prescribing matters:
  - (a) required or permitted by this Act to be prescribed; or
  - (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.”