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## APPLICATION FOR EXEMPTION OF CUSTOMS DUTY

*Under Schedule I, Part III of the Vanuatu Customs Tariff*

All applications for Customs Duty Exemptions under Schedule I must be made using this form, which on completion should be sent to:

THE DIRECTOR  
DEPARTMENT OF INDUSTRY  
PRIVATE MAIL BAG 9106  
PORT VILA  
VANUATU  
Email: [irantes@vanuatu.gov.vu](mailto:irantes@vanuatu.gov.vu)  
Fax: +678 33415

Notes to assist in the completion of the form or further information may be obtained from the Department of Industry at the address shown, or by telephone on (678) 33145.

Applicants will be advised of the decision in all cases.

Please be reminded that you must submit your application with an application fee of 11,500 Vatu inclusive (address cheques to Vanuatu Government).

### Check list before submission:

- All sections filled in full
  - Receipt of application fee payment attached
  - Copy of Business Licences
  - Copy of Business Registration Certificate
  - A cover request letter from the applicant
  - Copy of Industrial Permit
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**PLEASE READ THE NOTES BEFORE COMPLETING THE FORM**  
Any form incorrectly completed will be returned for correction.

**Applicants are advised that exemptions under this Section cannot be assumed in advance of consideration by the Committee. If you have already ordered your goods then you will, if necessary, need to pay duty whilst your application is being considered**

This form applies to applications for duty under Schedule III of the Import Duties Act CAP 91 which states that:

3A Applications for exemption to custom import duty

(1) An application for an exemption from customs import duty in the following sectors is to be made to the Chairperson of the committee:

- (a) Fisheries; and
- (b) Industry; and
- (c) Manufacturing; and
- (d) Tourism

Therefore applications for sectors other than these will not be considered.

Furthermore, overseas investors should be aware that under the following activities are reserved investments for ni-Vanuatu on under the VIPA Act:

- (a) Local tour agent if the annual turnover is less than VT20 million
- (b) Local tour operator if the investment is less than VT 50 million
- (c) Commercial Cultural feasts
- (d) Guest houses if the number of beds is less than 50 or less than 10 rooms or annual turnover is less than VT 20 million
- (e) Bungalows if the annual turnover is less than VT 30 million
- (f) Hotels and motels if the total value of the investment is less than VT 10 million or than annual turnover is less than VT 20 million

## Section A: Summary of Application

Date application received: .....

Name of Applicant: .....

Address: .....

Location of Business: .....

.....

.....

.....

.....

.....

.....

Telephone: .....

Fax: .....

Nature of Business: .....

Status of Company: .....

Type of application:

(i) New ( )

(ii) Renewal ( )

(iii) Expansion ( )

Exemption category:

(i) Code 010 – Goods imported for manufacturing or processing ( )

(ii) Code 020 – Goods imported for tourism development projects ( )

(iii) Code 050 – Goods imported for fisheries industry ( )

Market:

(i) Domestic ( ) Indicate % involved: .....

(ii) Export ( ) Indicate % involved: .....

Country (ies) of export? *(please list)*



## Section B: Ownership and Investment Details

### Ownership

Please indicate the names, addresses and citizenship of all of the proprietors, partners or beneficial shareholders in your business.

Form of ownership\*:

Name:

Address:

Citizenship:

Form of ownership:

Name:

Address:

Citizenship:

Form of ownership:

Name:

Address:

Citizenship:

\* e.g. proprietors, partners or beneficial shareholders

### Type of business

Please tick the box that best describes your business

	New	Existing
Local		
Foreign		
Joint Venture		

*Important note: Existing means that you have been operating legally in Vanuatu for over one year – if you tick this you must provide proof in the form of a business license or VIPA certificate*

### Business License and Value Added Tax Details

(i) Tax CT No. ....

(ii) Business License No. ....

(iii) Date of business license

(iv) Categories for which your license applies

.....

.....

(iii) If application is pending, please indicate date of application & category of Business License applied for

## Section C: Employment Details

### Location of business

Urban ( ) [Name of provincial Government / Municipality] .....  
Rural ( )  
Peri-urban\* ( )

\*This means 2km or less outside the Municipal boundary

### Employment

Please give details of employment arising from this application

(i) No. of expected non-citizen employees: .....

(ii) No. of expected citizen employees: .....

### Salaries/wages

Please give details of total salaries/wages paid per annum:

(i) Total salaries/wages (in Vt.) per annum (non-citizen employees): .....

(ii) Total salaries/wages paid per annum (citizen employees): .....

### Training/localization

Please give details of training and localization plans and strategies for staff employed by your company.

(i) Localization Yes ( ) No ( )  
If 'Yes', please describe below

(ii) Training Yes ( ) No ( )  
If 'Yes', please state what type of training

## Section D: Quantifying the level of financial assistance

### Financial overview of the company

Please fill in the following amounts in Vatu. Historic figures should be actual, forecasts would be based on the assumption that you are successful in receiving a duty exemption for the goods listed.

Revenue					
Type	Previous year (n-2)	Previous year (n-1)	Current year (n)	Forecast year (n+1)	Forecast year (n+2)
<i>Domestic services</i>					
<i>Domestic goods</i>					
<i>Export services</i>					
<i>Export goods</i>					
<i>Other</i>					
<b>Total</b>					

Expenses					
Type	Previous year (n-2)	Previous year (n-1)	Current year (n)	Forecast year (n+1)	Forecast year (n+2)
<i>Salary and wages</i>					
<i>Raw materials sourced locally</i>					
<i>Raw materials imports</i>					
<i>Other operational costs</i>					
<i>Capital items purchased locally</i>					
<i>Capital items imported</i>					
<b>Total</b>					

## Section E: Basic Cost-Benefit Analysis

### Benefit to the consumer

What is the current retail price in Vanuatu per/unit of identical or similar products or services that what you intend to deliver via the use of these exemptions?

VT..... *(you may clarify using the space provided below)*

What will be the retail unit price of your product or service if you do not receive the exemption?

VT ..... *(you may clarify using the space provided below)*

What will be the retail unit price of your product or service if you do receive the exemption?

VT ..... *(you may clarify using the space provided below)*

### Benefit to the producer

Will the provision of this exemption be a critical factor in your determination to continue operating in Vanuatu?      Yes / No

If yes please explain why and also how in the longer term your business intends to improve its efficiency or pricing such that it will eventually be sustainable without the use of Government subsidy.



**Benefit to the economy**

Will you be employing extra ni-Vanuatu staff because of this exemption – if so please detail how many, what salary and when you intend to recruit?

Will you be in a position to pay extra taxes to the Government as a result of this support if so can you say which taxes and estimate by how much?

What other benefits would there be to the Vanuatu economy resulting from this support from the Government to your company?

## SECTION F – DECLARATION BY APPLICANT

*I ..... hereby declare that to the best of my knowledge and belief the information I have supplied in sections A – F of this form is true and correct.*

*I understand that the provision of false information will result in the withdrawal of any duty exemptions granted, and I will be required to refund any duty, which may have been exempted under this application.*

Date: ..... Signature: .....

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