

PART 2(A)

LIST OF GOODS ELIGIBLE FOR CONCESSION

HS Code No.	Description	Import Duty Rate	Import VAT	SITC
9801.00.00	Goods imported for disabled persons. Goods(including components and materials used in the manufacture or repair of said goods) imported for the use of the blind, deaf, dumb and other disabled persons; parts and accessories of wheelchairs; (and such headings as the Director may approve)	Free	12.5%	980.10
9802.	Medical Supplies			
	<i>That the goods are peculiarly adopted to correct a deformity of the human body; substitute any part of the human body; corrective spectacles (and similar goods as the Director may approve)</i>			
9802.10.00	Colostomy bandages	Free	12.5%	980.20
9802.20.00	Frames for corrective spectacles and blanks for corrective spectacle lenses;	Free	12.5%	980.20
9802.30.00	contact lenses	Free	12.5%	980.20
9802.40.00	Bone and muscle protective articles of textile material (e.g. knee cap and ankle guards and the like)	Free	12.5%	9809.20
9803.00.	Commercial Samples			
9803.10.00	Samples that the Director of customs is satisfied are to be used for placing orders for the importation of goods of the kind represented by the sample and are either at the time of importation or prior to delivery from customs control of a negligible value provided that the following goods be regarded as negligible value.	Free	Free	980.30
9803.20.00	Consumable and non-consumable goods when one sample or any one line of goods (including sample of a set) or one sample of each of the same line but different sizes are imported, provided that the total value for duty of any one consignment does not exceed VT10,000. (Provided that the Director may, at his discretion direct that more than one parcel addressed to the same person or	Free	Free	980.30

	several persons be treated as a single parcel and duty assessed accordingly)			
9803.90.00	Goods other than those covered in the preceding sub-paragraph (b) when mutilated by and with the consent of the importer prior to delivery from customs control;	Free	Free	980.30
9804.00.00	Aircraft parts with an airworthy certificate issued by International Civil Aviation Organisation	Free	12.5%	980.40

PART 2(B)

- (1) The rates of duties applicable to the goods classifiable in this Appendix are to be those which would apply to the same goods when classified under the appropriate items of Chapters 1 to 97 to this schedule or subject to an additional note to any section or chapter to this schedule
- (2) Goods which could be included in more than one of the following items are to be classified in whichever item occurs first in this appendix
- (3) The expression “personal effects” and “household effects” are not to be taken to apply to cigarettes, cigars, tobacco and alcoholic beverages.
- (4) In this part a document includes:
 - a) All forms of written material; and
 - b) All information recorded, transmitted, or stored by means of tape recorders, computers or other devices, and all material subsequently derived from information so stored or recorded; and
 - c) Labels, marking and other forms of writing that identify anything of which they form part or to which they are attached by any means; and
 - d) Books, maps, graphs, and drawings, and
 - e) Photographs, films negatives, tapes and other devices in which one or more visual images are embodied so as to be capable to be reproduced (with or without the aid of some other equipment)

COMMODITIES AND TRANSACTIONS NOT CLASSIFIED ACCORDING TO KIND

(1) HS Code No.	(2) Description	(3) Unit	(4) Import Duty Rate	(5) Import VAT Rate	(6) SITC	(7) Conditions
9901.00.00	Books, publications, documents, periodicals and magazines or any value imported by parcels post or air freight (with the exception of goods falling within 4911.10.00);	Kg	Free	Free	990.11	The customs duty payable is less than 5000 Vatu calculated on

	other goods imported by parcel post or air freight					a customs value excluding the cost of freight
9902.00.00	<p>Unaccompanied personal and household effects:</p> <p>a) Imported by persons taking up residence in Vanuatu for the first time; or</p> <p>b) Imported by a Vanuatu resident returning to live in Vanuatu after an absence from Vanuatu of at least 12 months in a 2 year period.</p>	kg	Free	Free	990.12	<p>a) Imported within 6 months of being granted a residency visa, or for whatever period the Director may allow.</p> <p>b) Imported within 6 months of their last return to Vanuatu or for whatever period the Director may allow</p> <p>c) Provided that the goods are</p> <p>i. Used items of personal and household effects that have been owned and available for use overseas by the owner for a period of at least 12 months immediately prior</p>

						<p>to their departure for Vanuatu (but excluding tobacco, alcoholic beverages, goods in commercial quantities or goods of a commercial nature), ; and</p> <p>ii. One motor vehicle per family changing residence provided it has been owned and available for use for a period of at least 12 months immediately prior to their departure for Vanuatu; and</p> <p>ii. One power boat or</p>
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						<p>sail boat on a trailer, capable of being towed by a passenger motor vehicle and has been available for use for a period of at least 12 months immediately prior to their departure for Vanuatu</p> <p>This concession is only granted once per arrival in (a) or (b) or as the Director may permit.</p>
9903.00.00	Unaccompanied personal effects imported by persons employed in the seasonal workers scheme.	Kg	Free	Free	990.13	<p>a) Used items of personal and household effects obtained while domiciled overseas; and</p> <p>b) Any other new or unused goods to a value of Vt50,000 (excluding tobacco)</p>

						products, alcoholic beverages, perfume, goods in commercial quantities or goods of a commercial nature) c) Licensed by the Department of Labour
9904.00.00	Goods originally entered with customs, but short-landed, short shipped or over-entered and arriving subsequent to the initial entry	Kg	Free	Free	990.14	Evidence in the form of shipping documents, invoices and declarations of the short-landing or over-entering be presented.
9905.00.00	Goods exported from Vanuatu and subsequently re-imported in an unimproved state provided it can be shown that: a) The goods are of Vanuatu origin; or b) If not of Vanuatu origin, that all import duties and taxes liable have been paid and have not been subject to refund or drawback claim of duties upon exportation.	kg	Free	Free	990.15	Evidence of exportation to be provided. The goods are reimported within a period of 3 years.
9906.00.00	Goods exported from Vanuatu which have undergone a value added process, or repair and are re-imported, provided that: a) The goods were declared on exportation as required by the Customs Act; and b) The goods are not subject to a drawback of duty on exportation; and c) Costs of processes including materials or parts, labour and freight to	Kg	Free	Free	990.16	Evidence of exportation and details of costs of value added processes, parts, labour and freight are dutiable at the substantive rate for the goods

	Vanuatu must be declared.					
9907.00.00	<p>Goods exported from Vanuatu which have undergone a value added process, repair and are re-imported provided it can be shown that:</p> <p>a) The goods were declared on exportation as required by the Customs Act; and</p> <p>b) The goods are not subject to a drawback of duty on exportation; and</p> <p>c) Costs of any processes or repairs including materials, labour and freight to Vanuatu are provided free of charge under a guarantee or warranty agreement.</p> <p>This also applies to goods totally replaced.</p>	Kg	Free	Free	990.17	Evidence in the form of a warranty or guarantee is provided and that any process or replacement was provided gratis.
9908.00.00	Goods imported by parcels post or air freight that are bona-fide, unsolicited gifts consigned by individuals resident outside Vanuatu to individuals inside Vanuatu	kg	Free	Free	990.18	The customs value excluding freight is less than VT 10,000.

PART 3

CONCESSIONS APPLICABLE TO PARTICULAR PERSONS OR BODIES

Additional Notes

1. Unless the context otherwise requires, all references to column numbers in these Notes are to be taken to apply to the columns in this Part.
2. Subject to the provisions of Note 3 below, and of any other qualifying Note of this Part, goods are to be entered at the rates of import duty prescribed in column (4), instead of any higher rates of import duty applicable in Part 1.
3. Application of the concessional rates of import duty is governed by the following conditions:
 - a) That the concession claimed at the time of importation or at the time of clearance from a customs controlled area by the person or body specified in column (2); and
 - b) That where applicable, the goods are of a kind answering to a name or description specified in column 3; and
 - c) That any condition in column (6) specifying the use of the goods, shall be taken, inter alia, to limit such goods to the type, kind or quantity suitable for such uses; and

- d) That all conditions specified in column (6) and any additional conditions that may be specified by the Director under Note 7 are fulfilled, provided that:
 - I. When any condition affecting the goods is not fulfilled or used for any other purpose other than which they have been approved, after the goods leave customs control, the director may disallow the concession and collect the rate of duty applicable under Part 1; and
 - II. Such collection shall be without prejudice to action under any other law for the time being in force.
 - e) That, where applicable in column (7), a certificate is submitted in accordance with Notes 4 and 5 below; and
 - f) That the Director of Customs, in his discretion, accepts goods for entry at the rates of duty under this part.
- 4 Except in the cases of goods which an officer of customs accepts as accompanied goods, Part 3 duty concessions are claimed by endorsing on the prescribed customs entry the relevant Code number of column (1) of this part and the relevant item number of column (1) of Part 1 of this schedule. Where it is indicated in column (7) that a certificate is required, such certificate shall be endorsed on the letter of authority or documents lodged with the customs declaration and shall take the following form:

<p><i>I hereby certify that the goods to which this declaration applies are imported by/ supplied to</i> <i>(Name of person or body in respect of which the concession is claimed)</i></p> <p><i>And duty concession is claimed under Code No. of Part 3 of Schedule 1 to the Import Duties Act (Cap 91) subject to the conditions herein specified.</i></p> <p><i>Signature..... Name.....Date.....Status</i></p>

The Director may require the submission of specimen signatures by any person who is to sign a certificate under column (7).

- 5 Unless the contrary is stated or the context otherwise requires, goods specified in column (3) shall:
 - a) Be imported by or on behalf of the person or body specified in column (2); or
 - b) Not be delivered ex bond without the express approval of the Director of Customs
- 6 For the purposes of Code No.070, the expression “personal effects” are not to be taken to apply to cigarettes, cigars, tobacco, wine and alcoholic beverages.
- 7 For the purposes of Code No. 010 the expression “raw materials” are to be taken to apply to goods in their natural state before processing or manufacture, or components which are used in the creation of a final manufactured product.
- 8 Notwithstanding the conditions specified in column (6) of Codes Nos. 010 to 210, the Director may reject or approve the concession and impose additional conditions for the protection of the revenue.’

- 9 The disposal or use of approved goods in column (3) for purposes other than that which the concession is granted, within a period of 5 years of importation, be subject to duty payment as provided in Section 2 of the Import Duties Act (Cap 91).
- 10 Details of the recipients of exemptions granted under exemption codes 010, 020, 030, 040, 050 and 280 are to be published in the Government Gazette within two months of the exemption being granted. Failure to gazette those details within the identified time period will result in the exemption being withdrawn.

(1) Code No.	(2) Person or Bodies	(3) Goods Eligible for Duty Concession	(4) Import Duty	(5) Import VAT	(6) Conditions	(7) Certificate to be signed by
010	A producer or manufacturer of goods in Vanuatu	<ul style="list-style-type: none"> a. Raw materials for the manufacture of approved goods Excluding goods to which 27.10 refers b. Packaging and labelling materials for transport of completed products excluding goods to which 4821 and Ch 32 refers. c. Equipment used to establish a new manufacturing enterprise, limited to those goods appearing in Chapters 84 and 85, but excluding goods falling within the headings 7415, 8418, 	Free	12.5%	<ul style="list-style-type: none"> a. That the finished goods arising from the manufacture or processing operation shall, in the interests of consumer protection, satisfy the Director of Industry in respect to their quality, quantity, and value. b. Goods identified under (c) are entitled to a duty concession for a maximum of 3 years from the time of the exemption approval 	The Director, Dept. of Industry

		8476, 8506, 8508 to 8510, 8512, 8513, 8516 to 8523, 8527 to 8529, 8539, 8701 to 8716				
020	A person or company	Building materials, fixtures and fittings excluding the following: Cutlery to which 8211, 8214, and 8215 refers Goods to which 3924, 442, 6911, to 6912, 7013, 8508, 8509, 8518, 8528, 9401, 9403, 9404 and 9504 refers	Free	12.5%	a) That the goods are imported exclusively for the construction of a new hotel or island bungalow resort in Vanuatu or renovation and expansion of an existing resort by the addition of a minimum of 10 rooms, or new facilities to include a casino, gym, or conference facilities. b) Strata title developments are excluded from this concession	The Director Dept. of Tourism
030	A person or company	Machinery and equipment	Free	12.5%	a) That the goods are imported for a mineral exploration and extraction project in Vanuatu	The Director Dept. Geology and Mines
040	A person or organisation which is party to an agreement with the Government of Vanuatu for the generation of electric	Diesel fuel to which 2710.12.20 refers	Free	12.5%	a) The concession granted is in accordance with the agreement with the Government of Vanuatu. b) The concession	Director Dept Customs & Inland Revenue

	power.				holder must comply with any conditions imposed by the Director of Customs in relation to the concession.	
050	A person or organisation	Boats, boat building material, fishing equipment, marine motors and refrigeration equipment	Free	12.5%	a) The goods are for the exclusive use of approved fishing projects	Director Dept. of Fisheries
060	A bona fide passenger finally disembarking in Vanuatu, over 18 years of age.	<p>Standard Allowances.</p> <p>(a) Tobacco products</p> <p>I. 250 sticks cigarettes; or</p> <p>II. 100 cigarillos; or</p> <p>III. 25 cigars; or</p> <p>IV. 250 grams tobacco</p> <p>(b) Alcohol</p> <p>I. Spirituous liquors not exceeding 2.25 litres; or</p> <p>II. Wine not exceeding 2.25 litres; or</p> <p>III. Beer not exceeding 9 litres.</p> <p>(c) Toilet water not exceeding 250 millilitres</p> <p>(d) Perfume not exceeding 100millilitres</p> <p>(e) Any other new or used items including gifts not exceeding VT50,000 in value per person.</p>	Free	Free	<p>(a) The goods are not for sale</p> <p>(b) That the goods are the property of the passenger and are accompanied, at the time of final disembarkation by the passenger or purchased immediately after disembarkation in Vanuatu by the passenger.</p> <p>(c) The goods are owned by the passenger at the time of arrival are for personal use or are unsolicited gifts are not in commercial quantities or commercial purpose.</p>	No customs entry or certificate required.

070	A bona fide passenger finally disembarking in Vanuatu	Accompanied personal effects including professional instruments, apparatus, tools and implements	Free	Free	<p>(a) That the goods are owned by the passenger at the time of arrival in Vanuatu and are for personal use, not in commercial quantities or for commercial purposes.</p> <p>(b) Used prior to importation</p> <p>(c) Are of a kind and quantity which the customs is satisfied that a passenger may reasonably be expected to carry in their baggage, and arrives on the same vessel or aircraft as the passenger</p>	Customs entry or certificate not required
080	An individual, corporation or organisation	<p>Goods imported for the following purposes:</p> <p>a) For use by visitors to Vanuatu during their stay, including means of transport</p> <p>b) For display, demonstration or use at exhibitions or expos;</p> <p>c) Imported for hire or loan on projects that contribute to the economic development</p>	Free	Free	<p>a) The goods must be used for the purposes identified and shall be re-exported from Vanuatu within a period of twelve months, or for whatever period the Director may allow.</p> <p>b) An undertaking or a secured security for the duty and taxes liable on the goods may be required to be lodged with the</p>	

		<p>of Vanuatu if no suitable alternate equipment is available in Vanuatu.</p> <p>d) Tools of trade and professional equipment for use in Vanuatu</p> <p>e) Scientific and educational material for the purposes of research educational or vocational training.</p>			Director of Customs	
090	The owner or temporary trustee	All goods (including human remains)	Free	Free	The goods were the personal property of a Vanuatu resident who died while temporarily absent from Vanuatu; or the immediate family of a Vanuatu resident, and are not intended to be used for the purposes of trade and became the property of the owner, temporary owner, or trustee under the will or the intestacy of the deceased resident, at the time the when the owner, temporary owner or trustee is resident in Vanuatu.	The owner, temporary owner or trustee
100	The owner, temporary owner or trustee	Engraved tombstones and memorial tablets and coffins containing deceased persons	Free	Free	The goods are for the interment or grave marking in Vanuatu	Immediate family or trustee of the deceased
110	The Governor of the Reserve Bank of Vanuatu	Legal tender currency notes imported by the Reserve Bank of Vanuatu	Free	Free	The currency is for the use of the Reserve Bank of Vanuatu	The Governor of the Reserve Bank
120	The office of the Prime Minister or President of	Medals and Official decorations approved by the Government of Vanuatu	Free	Free	The goods are for presentation at government sanctioned ceremonies	The Prime Minister or President of the Republic of Vanuatu

	the Republic of Vanuatu					
130	An individual, corporation or organisation	Lifebelts, life buoys, ,buoyancy apparatus, distress flares, and pyrotechnic devices used in life saving, protective and crash helmets, other life saving devices, including components and specialised materials for servicing said appliances and identifiable as such Includes headings 3604, 3926, 4016, 4503, 4504, 6307, 6506, 7020, 9303 and such headings as the Director may approve.	Free	Free		The Director Dept. Customs & Inland Revenue
140	An individual, corporation or organisation	Fire engines; trailers for fire-fighting purposes; fire extinguishers; other equipment and appliances of a specialised nature for fire fighting purposes and identifiable as such includes headings 3917, 4009, 4203, 5909, 6201, 6203, 6401, 6402, 6506, 6812, 7307, 7311, 7325, 7412, 7419, 7609, 7613, 8201, 8205, 8307, 8405, 8413, 8414, 8424, 8425, 8426, 8481, 8531, 8705, 8716, 9013, 9405 and such headings as the Director may approve.	Free	Free		The Director Dept. Customs & Inland Revenue
150	A youth organisation, Girl Guides, Boy Scouts	Uniforms, emblems, and insignia imported for use by the Girl Guides and Boy Scouts and other youth organisations recognised by the Government of Vanuatu or the Vanuatu Christian	Free	Free	Goods must be imported by the organisations themselves and by a third party for distribution	Girl Guides or Boy Scouts Association; Vanuatu Christian Council

		Council for this purpose				
160	An individual, organisation or team	Cups medals, shields and similar trophies specifically for bestowal as an honorary distinction or prize to an individual or team in Vanuatu,; or similar trophies gained abroad by Vanuatu residents.	Free	Free	The goods are imported by individuals, teams or sporting organisations. They cannot be imported for resale.	The Director Dept. Customs and Inland Revenue
170	The Red Cross	All goods imported by The Red Cross	Free	Free	That the goods are imported for the use of The Red Cross or donated for free distribution by them	The Director of The Red Cross
180	Sporting Organisations or schools registered with Vanuatu Association of Sporting and National Olympic Committee (VASNOC)	Donated sports equipment including goods such as sports uniforms and football boots and similar goods which are not for resale.	Free	Free	That the goods are donated and are imported by a sporting organisation or school in Vanuatu	The Director responsible for Sports and Education or Director responsible for VASNOC
190	Registered Churches under Vanuatu Christian Council	Building materials; furniture and furnishing including altars; musical instruments, altar bread and altar wine ;bibles and hymnals used in divine service	Free	Free	The goods are for the sole use of the church in divine service and are not intended for resale or otherwise disposed of in any manner.	An office bearer of the church or mission for which the goods are intended.
200	A school or educational institution	<p>a) Building materials, including paint for the erection, maintenance or repair of any school or accommodation for boarding pupils and permanent staff;</p> <p>b) School furniture including desks, chairs</p>	Free	Free	The goods are only for schools and educational institutions registered with the Department of Education and are not intended for resale.	The Director of Education or Dean of University or College

		<p>and blackboards</p> <p>c) Educational supplies including books, stationery, maps, charts, pencils, rulers, and equipment for technical education.</p> <p>d) Office and audio/visual equipment</p> <p>e) Clothing falling within Chapters 61 and 62 are excluded.</p>				
210	<p>Goods admissible free of duty by virtue of an international convention or agreement signed by the Government of Vanuatu which are intended for the use of diplomatic, or other entitled organisation or missions or for entitled people employed by them.</p>	<p>a) Goods are imported by a diplomatic mission of a foreign state or international organisation for use of the mission or organisation.</p> <p>b) Goods imported by diplomatic agents of foreign states or international organisations for their personal use.</p> <p>c) Goods imported by technical experts provided by foreign states or international organisations for their personal use.</p>	Free	Free	<p>a) That a signed copy of the convention or agreement is lodged with the Minister for Finance, together with a list of people entitled to privileges under such convention or agreement.</p> <p>b) The Director shall impose such conditions as necessary in any particular case.</p>	Chief Protocol Officer Department of Foreign Affairs

220	(1) Registered Charitable Organisations under Vanuatu Financial Services Commission (VFSC) (2) Non Vanuatu resident, individuals	Goods as approved by the Director, Dept. of Customs & Inland Revenue	Free	Free	<p>a) Goods that are a gift to or donated on behalf of the organisations or individuals specified in column (2).</p> <p>b) That the goods are for free distribution to:</p> <ul style="list-style-type: none"> i. Hospital patients; or ii. Persons in need of support; or iii. Are used in the free treatment, assistance or education of such persons. 	The Director, Dept. Customs & Inland Revenue
230	Goods imported for supply to foreign-going vessels and aircraft	<ul style="list-style-type: none"> a) Aircraft and vessel spare parts, including goods and materials imported for the repair and maintenance of aircraft and vessels b) Fuel oils and greases c) Consumable stores(including tobacco products and alcoholic beverages) d) Books, forms, labels and tags 	Free	Free	That the goods specified in column (3) are solely for use in an international air or shipping service; or are intended solely for use of passengers or crew during a foreign voyage or flight.	The person approved by the Director
240	Bona-fide tourists	Ships and aircraft	Free	Free	That the vessel or aircraft is imported solely for pleasure cruising in Vanuatu for a period not exceeding 12 months.	<p>The Director of Customs & Inland Revenue.</p> <p>Customs entry not required</p>

					<p>a) The vessel cannot be sold, lent, rented, chartered, disposed of or used for any commercial purposes; and</p> <p>b) That the vessel is accepted by the Director for entry under Code 240 subject to any further conditions, the Director may specify.</p>	
260	Master or agent of a "super yacht"	Vessels valued in excess of Vt200,000,000	Free	Free	<p>For Charter The vessel must hold current internationally recognised survey certificates permitting charter; and</p> <p>a) Permission to charter is provided by the Licensing Section, Dept. Ports and Marine; and</p> <p>b) A local agent registered for VAT and who holds a current business license as a ship's agent; and</p> <p>c) The local agent must pay VAT on all purchases in Vanuatu on behalf of the vessel and on any charter costs.</p> <p>For Personal Use</p>	<p>Locally appointed agent approved by the Director of Customs & Inland Revenue.</p> <p>Customs entry not required</p>

					(a),(c) and (d) above.	
270	A person or organisation	Goods imported subject to an international agreement or development loan agreement for a national development project	Free	Free	<p>a) Goods are donated free of charge to the Government of Vanuatu and local governments by foreign states or international organisation as aid in kind.</p> <p>b) Goods (other than disaster relief) imported by or on behalf of the Government of Vanuatu or of a local government for aid projects funded by development loans administered by the Government of Vanuatu.</p> <p>c) Goods (other than disaster relief) imported by or on behalf of the Government of Vanuatu or local government for aid projects funded by development cash grants administered by the Government of Vanuatu.</p>	<p>Director Strategic Policy and Planning and Aid Coordination.</p> <p>Authority from donor organisation.</p>
280	A person or organisation	Goods imported by or on behalf of such	Free	Free	a) That the goods are not for sale	A person approved by the Minister

		national development projects as approved by the Council of Ministers (with the exception of all types of fuel oil and motor vehicles falling within 8702 and 8703.			<p>and are to be used exclusively for the purpose for which the concession is granted; and</p> <p>b) Details of the goods to be imported for the project to be provided in advance of importation; and</p> <p>c) That the concession be subject to such conditions as the Director of Customs may impose; and</p> <p>d) The timeframe for the project is identified with a non-extendable end date; and</p> <p>e) The goods that would otherwise fall within another category within this appendix are excluded;</p>	responsible
290	A person or organisation	Goods imported by or on behalf of the Government of Vanuatu or non-government groups or organisations	Free	Free	The goods are for disaster relief, funded by foreign states or international organisations and intended for free distribution for use in declared disaster areas.	The Director responsible for disaster management