

REPUBLIC OF VANUATU

HOTEL AND LICENSED PREMISES TAX ACT
(EXEMPTION) ORDER No. 48 OF 1989

To amend the Hotel and Licensed Premises Tax Act (Exemption) Order No. 44 of 1985.

IN EXERCISE of the power conferred by section 19 of the Hotel and Licensed Premises Tax Act No. 2 of 1982, I hereby make the following Order:-

AMENDMENT OF ORDER No. 44 OF 1985

1. Hotel and Licensed Premises Tax Act (Exemption) Order No. 44 of 1985 is amended -

(a) by the repeal of section 5 and the substitution of the following -

"5. The owner or operators of restaurants and other licensed premises having no accommodation facilities or having not more than four rooms or four suites of rooms and being situated -

(a) on the island of Efate but outside the Port Vila Municipality; or

(b) on the island of Espiritu Santo but outside the Luganville Municipality;

are exempted from paying 50% of the tax due under the Act.";

(b) by the repeal of section 6.

COMMENCEMENT

2. This Order shall come into force on 1st day of January 1990.

MADE at Port Vila, this 22nd day of December, 1989.


S. MOKIWA
Minister of Finance and Housing

