

CONDOMINIUM DES NOUVELLES-HEBRIDES  
NEW HEBRIDES CONDOMINIUM

ARRETE CONJOINT 6 de 1964  
JOINT REGULATION 6 of 1964

## JOINT REGULATION

No. 6 of  
1964.

TO REPEAL the New Hebrides Export Duties (Amendment) Regulation No. 26 of 1941 as amended and to provide for Export Duty and the levy of collection thereof.

*Published: Condominium Gazette No. 222. Amended by Joint Regulation No. 12 of 1973, Condominium Gazette No. 324.]*

Enacted by the Resident Commissioners under paragraph 2 of Article 2 and Article 7 of the Anglo-French Protocol of 1914.

1. Joint Regulations No. 26 of 1941, No. 12 of 1955, No. 4 of 1957 and No. 9 of 1961 are hereby repealed.

2. (1) Export Duty shall be payable on the goods and products shown in Schedule I to this Regulation at the rates specified therein on their exportation from the New Hebrides.

(2) The Resident Commissioners may by Joint Rules amend Schedule I by adding or deleting products and goods or by varying the rates of duty.

3. Export Duty shall be calculated and levied on the net weight reported in respect of all products and goods provided that it shall be lawful for the Controller of Customs at his discretion to calculate the duty on any products and goods on the net weight landed at the point of discharge.

4. (1) The master, purser, supercargo or agent of any vessel carrying any products or goods liable to export duty as aforesaid before leaving the New Hebrides furnish to the Controller of Customs or to any District Agent a declaration signed by himself in the form of Schedule II hereto showing the weights and quantities, consignors and port of destination of all such products and goods shipped in the New Hebrides on board the vessel aforesaid and consigned to places beyond the New Hebrides, and such declarations shall, in the absence of reasons to the contrary be accepted as proof of the quantities of such products or goods on which export duty as aforesaid shall be paid.

(2) Provided that should it be considered necessary to check the said weights the Controller of Customs or his delegate or any District Agent may order any of the aforementioned products or goods declared as aforesaid to be reweighed in his presence, and if the quantity of the said products or goods be found to be in excess of that declared, duty as aforesaid shall be payable on such excess and the cost of reweighing shall be payable by the master, purser, supercargo or agent of the vessel before the sailing of the vessel.

(3) For the purpose of such reweighing the Controller of Customs and other authorised officers under this section shall have free access to the place where the product or goods aforementioned are kept and any person or persons obstructing the reweighing shall be deemed to have committed an offence against this Regulation.

(4) The making of a false declaration under this section shall be deemed an offence under this Regulation.

5. (1) The amount of ad valorem export duty payable on the scheduled products and goods subject to such duty shall be assessed on the f.o.b. value of the products and goods at the port of exportation in the New Hebrides.

(2) The f.o.b. value of such products and goods exported shall be determined by the Controller of Customs in such manner as he shall prescribe from time to time subject to the approval of the Resident Commissioners.

(3) Exporters of products and goods subject to ad valorem duty or their agents, shall furnish the Controller of Customs with such documents as he shall require for the purpose of determining the value of products and goods in accordance with subsection (2) hereof.

6. (1) The duty payable under the provisions of this Regulation on any products or goods exported and declared as provided in Section 4 of this Regulation shall be paid to the Controller of Customs at Vila or Santo by the exporter or his agent within seven days of being loaded.

(2) Provided that in exceptional circumstances the period allowed as above may be increased by the Controller of Customs.

(3) Provided also that where the f.o.b. value of products and goods subject to an ad valorem export duty cannot be accurately determined at the time of being loaded the Controller of Customs may require payment of ninety per centum of the estimated duty. When in such cases the exact amount of duty payable is subsequently ascertained in accordance with Section 5 subsection (2) hereof any additional amount due shall be payable within seven days of the date of a receivable order.

(4) Any person by whom export duty as aforesaid is legally payable who fails to pay the said duty within the prescribed time without reasonable cause shall be liable to pay a further sum at the rate of five per centum due for each seven days of such retard.

7. (1) Goods re-exported in the exact form in which they were imported shall not, unless otherwise ordered by the Resident Commissioners be liable to export duty, but must nevertheless be declared in the manner provided for exports under section 4 hereof, together with their local value f.o.b. New Hebrides port.

(2) Goods exported, made up partly from imported goods or materials of local origin shall be regarded as liable to duty on exports as if no part of them originated outside the New Hebrides: provided that the Resident Commissioners may in special cases waive such duty.

8. Offences against this Regulation shall be punishable by a fine not exceeding one hundred pounds Sterling or imprisonment not exceeding one month or both of these penalties.

9. This Joint Regulation may be cited as the Export Duties Joint Regulation No. 6 of 1964 and shall be deemed to have had effect from the 1st January, 1964.

Made at Vila this 27th day of January, 1964.

A. DELAUNEY

ALEX. M. WILKIE

Resident Commissioner  
for the French Republic.

Her Britannic Majesty's  
Resident Commissioner.

[SCHEDULE I

EXPORT DUTIES PAYABLE

J.R. No. 12  
of 1973.

Goods and Products	Duty
...	5½% ad valorem
...	6% ad valorem
...	3% ad valorem
... frozen (other than high seas squid)	4% ad valorem
... frozen, high seas squid	3% ad valorem
... frozen	2% ad valorem
... shells, Green Snail and other shells	10% ad valorem
... wood	6% ad valorem
... Pine; Logs and roughly squared timber	Specific rate 41.6 FNH or the equivalent in Australian dollars at the official rate of exchange per cubic metre
... Pine; Sawn Timber	Specific rate 20 FNH or the equivalent in Australian dollars at the official rate of exchange per cubic metre
... of all species other than Kauri Logs and roughly squared timber	Specific rate 41.6 FNH or the equivalent in Australian dollars at the official rate of exchange, per cubic metre
... of all species other than Kauri Sawn Timber	Specific rate 20 FNH or the equivalent in Australian dollars at the official rate of exchange, per cubic metre
... Metal:	
... ferrous	Specific rate 87.5 FNH or the equivalent in Australian dollars at the official rate of exchange, per ton
... non-ferrous	Specific rate 1,750 FNH or the equivalent in Australian dollars at the official rate of exchange, per ton
... miscellaneous products and articles not specified	2% ad valorem]

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SCHEDULE II  
(to Joint Regulation No. 6 of 1964)

DECLARATION OF EXPORT OR RE-EXPORTS

Marks and No.	No. of Packages	Description of Goods	Quantity	Value	Consignee	Destination

Vessel:

Consignor:

  

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