

CONDOMINIUM DES NOUVELLES-HEBRIDES

NEW HEBRIDES CONDOMINIUM

ARRETE CONJOINT 19 de 1963

et 29 de 1973

JOINT REGULATION 19 of 1963

and 29 of 1973

JOINT REGULATION

No. 19
of 1963.

To Provide for the Payment of Customs Import Duties.

Joint Regulation No. 19 of 1963 was published in Condominium Gazette No. 221 is reprinted as amended by the following Joint Regulations and includes Joint Regulation No. 29 of 1973 which refers to it.

- of 1964 Condominium Gazette No. 222
- of 1965 Condominium Gazette No. 237
- of 1966 Condominium Gazette No. 238
- of 1966 Condominium Gazette No. 238
- of 1966 Condominium Gazette No. 242
- of 1968 Condominium Gazette No. 262
- of 1969 Condominium Gazette No. 274
- of 1969 Condominium Gazette No. 277
- of 1970 Condominium Gazette No. 289
- of 1971 Condominium Gazette No. 309
- of 1973 Condominium Gazette No. 324
- of 1973 Condominium Gazette No. 327
- of 1973 Condominium Gazette No. 327

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

1. (1) The Customs Import Duties contained in Schedule I shall be collected and paid on goods imported into the New Hebrides.
- (2) The Resident Commissioners may by Joint Rules amend the rates aforementioned.

1A. (1) Where the Controller of Customs is satisfied that a vehicle imported into the New Hebrides is a genuine used vehicle special provision may be permitted in assessing the amount of duty payable on those vehicles referred to in items 87-03 (a) and 87-09 of Part 87 of the Schedule to this Regulation at the following rates—

J.R. No. 1
of 1966.

After 3 complete months' use	5%
After 6 complete months' use	12%
After 1 complete year's use	15%
After 2 complete years' use	25%
After 3 complete years' use	35%
After 4 complete years' use	45%
After 5 complete years' use	50%

and thereafter at an additional 5% for each complete year's use.

(2) For the purpose of assessing the rate of depreciation to be allowed as aforesaid the periods referred to in the immediately preceding subsection of this Section shall be calculated from the date of initial use by the importer to the date of importation.

(3) The rates of depreciation prescribed in subsection (1) of this Section shall be allowed in respect of any vehicle in respect of which the Controller of Customs is satisfied that it is a genuine used vehicle imported between the 26th day of December 1963 and the 26th day of December 1965 and the said Controller of Customs shall refund to the importer any excess duty paid on the basis that the said vehicle throughout the period aforesaid was 15%.]

[2. (1) Ad valorem tariff shall be collected and paid on the value of goods C.I.F., but where during the period ending 31st December 1972 the importer declares the F.O.B. value, the value shall be taken as F.O.B. value plus twenty-five per centum (25%) except that in the case of lime and cement, the value shall be taken as the F.O.B. value.]

J.R. No. 27
of 1971.

3. Joint Regulation No. 6 of 1955 as amended by Joint Regulation No. 6 of 1960, Joint Regulation No. 8 of 1961 and Joint Regulation No. 8 of 1962, is hereby repealed.

3A. Notwithstanding the provisions of the Joint Finance Regulation No. 25 of 1967, the sums quoted by reference to Pounds sterling in this Regulation shall be the Customs Imports Duties to be collected and paid on goods imported into the New Hebrides.]

J.R. No. 2
of 1968.

4. This Joint Regulation may be cited as the Customs Import Regulations Joint Regulation No. 19 of 1963 and shall have effect from the 26th December 1963.

Made at Vila the 24th day of December, 1963.

DELAUNEY

ALEX. M. WILKIE

Resident Commissioner
for the French Republic.

Her Britannic Majesty's
Resident Commissioner.

SCHEDULE

(1) GENERAL PROVISIONS, TARIFF AND EXEMPTIONS

This Schedule embodies a classification of goods for import for both statistical and tariff purposes.

The Headings to the Sections, Chapters and Sub-chapters in (2) Imports and Tariff of this Schedule shall be deemed part of the tariff.

The following abbreviations wherever they appear in this Schedule shall have the meanings hereunder assigned to them—

Abbreviation	Meaning
No.	Number
lb.	Pound (avoirdupois)
Ton. l.	Ton (of 2,240 lbs.)
Ton. s.	Ton (of 2,000 lbs.)
Ton. m.	Metric ton (of 1,000 kilogrammes)
G.	Gallon (Liquid—Imperial)
S. ft.	Superficial foot
M ³	Cubic Metre

4. The Controller of Customs or any Customs Officer may for the purpose of applying this Schedule, assimilate goods not specified therein by name to goods which appear to him most closely to resemble the same in character.

Provided that in cases of doubt as to the classification of any items reference shall be made to the Nomenclature for the Classification of Goods in Customs Tariffs 1955, Second Impression June 1959 published in Brussels by the Customs Cooperation Council.

Provided further that references to Sub-Chapters by numbers in (2) Imports Classification and Tariff shall be taken as references to the Sub-Chapters bearing the same numbers in the said Nomenclature.

Provided finally that in cases when the classification of any articles in the Schedule differ from the classification as contained in the said Nomenclature the classification in the Schedule shall have effect.

5. When the unit for classification is shown as "value", this shall mean invoice value, c.i.f. value, or f.o.b. value as the case may be.

6. The invoice value, c.i.f. value or f.o.b. value shall be stated on the appropriate Customs entry forms for statistical purposes whether or not it is specifically required for classification purposes.

7. The item number description, unit number quantity weight, value and country of origin shall be shown on all entries.

Classification	Unit of Quantity	Tariff
----------------	------------------	--------

(2) IMPORTS

CLASSIFICATION AND TARIFF

SECTION I—LIVE ANIMALS: ANIMAL PRODUCTS

Chapter 1: Live Animals:

Other live animals No. 15%

Live horses, asses, mules; live animals of the bovine species, live swine, sheep, goats and poultry (fowls, ducks, geese, turkeys), rabbits No. Free

Chapter 2: Meat and Edible Meat Offals:

Beef and Veal and edible offals, fresh, chilled or frozen 15%

Dead poultry (fowls, ducks, geese, turkeys, etc.), fresh, chilled or frozen 15%

Other meats and edible offals, fresh, chilled or frozen (including all meats and edible offals, salted, in brine, dried or smoked) 02.01 and 02.03 to 02.06 15%

Chapter 3: Fish, Crustaceans and Molluscs:

Crustaceans and molluscs, whether in shell or not (live or dead), fresh, chilled, frozen, salted; in brine or dried 15%

Classification No.		Unit of Quantity	Tariff
20.X	Fish, fresh, chilled or frozen, salted, in brine, dried or smoked		15%
	<i>Chapter 4: Dairy produce, Birds Eggs:</i>		
20.05	Birds eggs and egg yolks, fresh, dried or otherwise preserved		15%
X	Milk and cream, fresh, preserved, concentrated or sweetened; butter, cheese and curd, excluding honey. See 20.X ..		15%
	<i>Chapter 5: Products of Animal Origin n.e.s.o.i.:</i>		
X	Human hair, pigs bristles, horse hair, skins; unworked ivory, tortoise shell, coral, natural sponges, sea shells; ambergris, musk, etc., used for pharmaceutical products, etc.		15%
	SECTION II—VEGETABLE PRODUCTS		
	<i>Chapter 6: Live Trees and Other Plants, Bulbs, Roots and the like:</i>		
	Cut Flowers and Ornamental Foliage:		
03	Cut flowers and buds suitable for bouquets, fresh, dried, dyed or bleached		25%
04	Foliage, branches suitable for bouquets, fresh, dried, dyed or bleached		25%
X	Bulbs, tubers, trees, shrubs, roots and cuttings		Free
	<i>Chapter 7: Edible Vegetables and Certain Roots and Tubers:</i>		
	Vegetables, fresh, chilled, frozen, preserved, dried, dehydrated but not specially prepared for immediate consumption ..		Free
	<i>Chapter 8: Edible Fruit and Nuts, Peel of Melons or Citrus Fruits:</i>		
	Edible fruit including grapes, dates, figs, nuts and peel of melons and citrus fruit, fresh or dried or provisionally preserved by freezing or in some preservative solution, not containing added sugar, but not specially prepared for immediate consumption		Free
	<i>Chapter 9: Coffee, Tea, Mate, and Spices:</i>		
	Coffee, tea, mate, and spices such as pepper, pimento, vanilla, cinnamon, thyme, saffron, cloves, nutmeg, mace, cardamons, bayleaves, etc.:		
	Tea		10%
	Others		15%
	<i>Chapter 10: Cereals:</i>		
	Wheat	Ton.s.	Free
	Rice	Ton.l.	Free
	Other grains; such as rye, barley, oats, maize, millet and canary seed	Ton.s.	Free

	Unit of Quantity	Tariff
<i>Chapter 11: Products of the Milling Industry:</i> <i>Malts: Starches: Gluten: Inulin:</i>		
Cereal flours, including Self Raising Flours	Ton.s.	Free
Cereal groats and cereal meal:		
for human consumption		15%
stock foods		Free
Products of the milling industry n.e.s.o.i. (excluding laundry starches). See 34.01		15%
<i>Chapter 12: Oil Seeds and Oleaginous Fruits, Misc. Grains, Seeds and Fruit Industrial and Medical Plants: Straw and Fodder:</i>		
Oil seeds, seeds, sugar beet, plants, locust beans, straw and fodder		Free
<i>Chapter 13: Raw Vegetable Materials of a kind used in dyeing or tanning, lacs, gums, resins and other vegetable saps and extracts:</i>		
Dyeing materials, shellac, gums and resins, vegetable saps and extracts		15%
<i>Chapter 14: Vegetable Plaiting and Carving Materials, Vegetable Products n.e.s.o.i.:</i>		
Vegetable materials for plaiting or stuffing and of a kind used primarily in brushes or brooms; seed and hulls used for carving		15%
SECTION III—ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRO- DUCTS PREPARED EDIBLE FATS: ANIMAL AND VEGETABLE WAXES		
<i>Chapter 15: Animal and Vegetable Fats and Oils and their cleavage products: pre- pared edible fats: animal and vegetable waxes:</i>		
Edible fats and oils including lard, mar- garine; peanut, olive oil and castor oil (including 15.01 and 15.13)		15%
Non-edible fats, oils, cleavage products and waxes; other non-edible oils n.e.s.o.i. excluding linseed oil		15%
SECTION IV—PREPARED FOODSTUFFS: BEV- ERAGES: SPIRITS AND VINEGAR: TOBACCO		
<i>Chapter 16: Preparations of Meat, of Fish, of Crustaceans or Molluscs:</i>		
Preparations of meat, sausages, meat extract and juices (including items 16.01 and 16.02) but excluding bacon and ham ..		15%
Preparations of fish, crustaceans and mol- luscs (including 16.04)		15%
<i>Chapter 17: Sugars and sugar confectionery:</i>		
Sugar confectionery not containing cocoa ..		20%

Tarif	Classification No.	Unit of Quantity	Tariff
	17.01	Ton.l.	10%
	17.X		15%
	<i>Chapter 18: Cocoa and cocoa preparations:</i>		
	18.06		20%
	18.X		15%
	<i>Chapter 19: Preparations of cereals: flour or starch: pastrycook's products:</i>		
	19.07		Free
15%	19.08		20%
	19.X		15%
15%			15%
	<i>Chapter 20: Preparations of Vegetables, Fruit or Other Parts of Plants:</i>		
	20.X		15%
	<i>Chapter 21: Miscellaneous Edible Preparations:</i>		
15%	21.X		15%
15%			15%
20%	<i>Chapter 22: Beverages, spirits and vinegar:</i>		
10%	22.01		15%
	22.02		45%
15%	(a)		15%]
20%	(b)		15%]
15%	22.03	Litre	\$A 01.25 or NHF 12.50
	22.05		J.R. No. 1 of 1969.
Exempt	(a)	Litre	\$A 01.050 or NHF 10.50
20%	(b)	Litre	\$A 0.25 or NHF 25.00
	(c)	Litre	\$A 06.25 or NHF 62.50
15%	22.06	Litre	\$A 0.27 or NHF 27.00

J.R. No. 27 of 1973.

J.R. No. 1 of 1969.

Classification No.	Description	Unit of Quantity	Tariff	Notes
22.07	Other fermented beverages (cider, perry, mead)	Litre	\$A 01.05 or NHF 10.50	
22.08	Ethyl alcohol or neutral spirits (includes methylated spirits) of more than 80° strength:			
(b)	undenatured	Litre	\$A 1.875 or NHF 187.50	
22.09	Spirits other than those of heading 22.08; liqueurs and other spiritous beverages:			
(a)	25° to 37° strength	Litre	\$A 1.25 or NHF 125.00	
(b)	38° to 80° strength:			
(i)	absinthe (and spirits of absinthe base)	Litre	\$A 2.50 or NHF 250.00	
(ii)	others	Litre	\$A 1.875 or NHF 187.50]	
22.10	Vinegar		15%	J.R. No. 18 of 1965.
<i>Chapter 23: Residues and waste from the Food Industries, prepared animal fodder:</i>				
X	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves; bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables; waste of sugar manufacture, oil-cake and other residues	Ton.l.	Free	
<i>[Chapter 24: Tobacco:</i>				
X	Unmanufactured tobacco and refuse; manufactured tobacco; tobacco extracts and essences:			J.R. No. 1 of 1969.
(a)	Cigars and cheroots	lb.	\$A 4.25 or FNH 425.00	
(b)	Cigarettes	lb.	\$A 3.50 or FNH 350.00	
(c)	Tobacco:			
(i)	stick	lb.	\$A 1.50 or FNH 150.00	
(ii)	others	lb.	\$A 3.00 or FNH 300.00]	
SECTION V—MINERAL PRODUCTS				
<i>Chapter 25: Salt: sulphur: earths and stone: plastering materials: lime and cement:</i>				
27.01	Common salt; pure sodium chloride		15%	
27.23	Lime and cement (includes 25.21)	Ton.l.	[7.5%]	J.R. No. 1 of 1973.
X	Mineral products n.e.s.o.i.		15%	
<i>Chapter 26: Metallic Ores, Slag and Ash:</i>				
X	Metallic ores, slag and ash		15%	
<i>Chapter 27: Mineral fuels, mineral oils and products of their distillation; bituminous substances: mineral waxes:</i>				
27.01	Coal and Coke (includes 27.04)	Ton.l.	Free	

Classification No.		Unit of Quantity	Tariff
	like including sets or outfits with or without brushes. (Excluding dyes used in Hairdressing. See 33.XA)		15%
	<i>Chapter 33: Essential Oils and Resinoids: Perfumery, Cosmetics and Toilet Preparations:</i>		
X	(a) Perfumery, cosmetics and hair-dressing preparations		25%
	(b) Toothpaste, shaving cream and soap, shampoos, talcum powder		20%
	(c) Others		25%
	<i>Chapter 34: Soap, Organic Surface-Active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Polishing and Scouring Preparations, Candles and Similar Articles, Modelling Pastes and Dental Waxes:</i>		
01	(a) Toilet soaps		20%
	(b) Washing soaps, laundry starches and blue		15%
02	Detergents		15%
X	Lubricating preparations (containing less than 70% of petroleum or shale oils); waxes; polishes and creams for footwear, furniture or floors, metal polishes, etc.; candles; modelling pastes		15%
	<i>Chapter 35: Albuminoidal Substances: Glues:</i>		
X	Glues; gums; gelatin, etc.		15%
	<i>Chapter 36: Explosives; Pyrotechnic products; Matches; Pyrophoric Alloys; certain combustible preparations:</i>		
04	Propellant powders, prepared explosives, safety fuses, detonating caps (includes 36.01 to 36.03)		20%
05	Pyrotechnic articles (fireworks, rockets) ..		100%
06	Matches (excluding Bengal matches) ..		20%
X	Others including fuel for mechanical lighters		20%
	<i>Chapter 37: Photographic and Cinematographic Goods:</i>		
	Unexposed film, plates, sensitised paper, chemical products and flashlight materials of a kind and in a form suitable for use in photography		20%
(b)	Exposed and developed film		Free
	<i>Chapter 38: Miscellaneous Chemical Products:</i>		
1	Disinfectants, insecticides, fungicides, weed-killers, rat poisons, flypaper, etc. ..		Free
X	Resin acids, woodtar, vegetable pitch, soldering fluxes, charges for fire-extinguishers, and other chemical products and preparations n.e.s.o.i.		15%

Classification No.	Unit of Quantity	Tariff
SECTION VII—ARTIFICIAL RESINS AND PLASTIC MATERIALS: CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF: RUBBER, SYNTHETIC RUBBERS, FACTICE AND ARTICLES THEREOF:		
<i>Chapter 39: Artificial resins and plastic materials: cellulose esters and ethers, articles thereof:</i>		
X	Plastic materials and articles thereof (excluding articles of apparel, footwear and headgear)	20%
<i>Chapter 40: Rubber, Synthetic Rubbers, Factice and Articles thereof:</i>		
(f)	Rubber tyres, tyre cases, inner tubes and tyre flaps for:	
(a)	aircraft	10%
(b)	tractors	10%
(c)	motor vehicles:	
	(i) over size × 700	10%
	(ii) to size × 700	15%
X	Other rubber goods including piping or tubing, conveyor belts, hygienic and pharmaceutical articles (excluding articles of apparel, footwear and headgear)	15%
SECTION VIII—RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF: SADDLERY AND HARNESS: TRAVEL GOODS, HANDBAGS AND THE LIKE: ARTICLES OF GUT (OTHER THAN SILK WORM GUT)		
<i>Chapter 41: Raw Hides and Skins (Other than Furskins) and Leather:</i>		
X	Raw hides and skins, leather, composition leather, chamois	15%
<i>Chapter 42: Articles of Leather: Saddlery and Harness: Travel Goods, Handbags and the like: articles of Animal Gut (other than Silk Worm Gut):</i>		
01	Saddlery and harness, of any material, for any kind of animal	Free
02	Travel goods (trunks, suitcases, hatboxes, knapsacks, rucksacks and kitbags), handbags, wallets, purses, brief-cases, satchels, etc., of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric	20%
X	Other leather goods (excluding articles of apparel, footwear and headgear) ..	20%
<i>Chapter 43: Furskins and Artificial Fur, Manufactures thereof:</i>		
X	Furskins, articles of fur or artificial fur ..	20%

Classification No.		Unit of Quantity	Tariff
SECTION IX—WOOD AND ARTICLES OF WOOD: WOOD CHARCOAL: CORK AND ARTICLES OF CORK: MANUFACTURES OF STRAW OF ESPARTO AND OF OTHER PLAITING MATERIALS: BASKETWARE AND WICKERWORK			
<i>Chapter 44: Wood and Articles of Wood: Wood Charcoal:</i>			
44.05	Sawn wood	S.ft.	10%
44.12	Fuel wood, wood in logs, wood charcoal, wood in the rough, wood paving blocks, railway sleepers, staves, hoopwood, etc. (includes 44.01 to 44.04 and 44.06 to 44.11)		10%
44.19	Wood (planed, tongued, grooved, rebated, etc.), veneer sheets, plywood, lamin-board and veneered panels, (whether or not containing any material other than wood), improved and reconstituted wood, wooden beading and mouldings, etc. (includes 44.13 to 44.18)		10%
44.23	Builders carpentry and joinery (including prefabricated buildings and sectional buildings and assembled parquet floor panels)		10%
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; camphorwood chests		20%
X	Other articles of wood n.e.s.o.i.		15%
<i>Chapter 45: Cork and Articles of Cork:</i>			
X	Cork and articles of natural cork		15%
<i>Chapter 46: Manufactures of Straw, of Esparto and of other Plaiting Materials; basketware and wickerwork:</i>			
X	Plaiting materials, mats, basketwork and wickerwork		25%]
J.R. No. 18 of 1965.			
SECTION X—PAPER-MAKING MATERIAL: PAPER AND PAPERBOARD AND ARTICLES THEREOF			
<i>Chapter 47: Paper-making Material:</i>			
X	Pulp paper and paperboard, fit only for use in paper-making		15%
<i>Chapter 48: Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard:</i>			
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders		10%
48.18	Registers, exercise books, note books, memorandum books, order books, receipt books, diaries, blotting pads,		

Quantité par unité	Tarif	Classification No.	Unit of Quantity	Tariff
				binders, file covers and other stationery of paper or paperboard; sample and other album and book covers, of paper or paperboard:
		(a)		exercise books
		(b)		others
		X		Other articles of paper n.e.s.o.i.
20%				<i>Chapter 49: Printed Books, Newspapers, Pictures and other products of the print- ing industry, Manuscripts, Typescripts and Plans:</i>
20%		X		(a) Printed books, newspapers, music, maps, atlases, banknotes, stock, share, and bond certificates and similar documents of title, cheque books, brochures, pamphlets, leaflets, catalogues, and printed "trade" calendars
		(b)		Transfers, printed postcards, pictures and photographs, greeting and visiting cards
10%				SECTION XI—TEXTILE AND TEXTILE ARTICLES
				<i>Chapters 50-57: Silk and Waste Silk, Man- made Fibres (continuous), Metallised Textiles, Wool and other Animal Hair, Flax and Ramie, Cotton, Man-made Fibres (discontinuous), Other Vegetable Textile Materials; Paper Yarn and Woven Fabrics of Paper Yarn (not made up):</i>
				(Includes 50.01-50.10, 51.01-51.04, 52.01- 52.02, 53.01-53.13, 54.01-54.05, 55.01- 55.09, 56.01-56.07, 57.01-57.12)
10%				<i>Chapter 58: Carpets, Mats, Matting and Tapestries: Pile and Chenille Fabrics: Narrow Fabrics: Trimmings; Tulle and other Net Fabrics: Lace: Embroidery:</i>
				Tulle and other net fabrics:
				mosquito netting
				others
				Carpets, mats, matting and tapestries, pile and chenille fabrics, narrow fabrics, trimmings, lace and embroidery
20%				<i>Chapter 59: Wadding and Felt; Twine; Cordage, Ropes and Cables; special Fabrics: Impregnated and Coated Fabrics; Textile Articles of a Kind suit- able for industrial use:</i>
				Wadding, felt, ropes, cables, fishing nets, linoleum, elastic, wicks, textile hose- piping, conveyor belts
25%				<i>Chapter 60: Knitted and Crocheted Goods:</i> Gloves, stockings, socks, under and outer garments

Tarif	Classification No.	Unit of Quantity	Tariff
	<i>Chapter 61: Articles of Apparel and Clothing Accessories of Textile Fabric (other than knitted or crocheted goods): Plastic, Rubber and Leather:</i>		
15%	61.X	Women's, Girls', Infants', Men's and Boys' outer garments and under garments; handkerchiefs; shawls, scarves, mufflers, mantillas, veils and the like, ties, bowties, and cravats; accessories and trimmings for women's and girls' garments (collars, tuckers, bodice-fronts, yokes, etc.); corsets, brassieres, suspenders, gloves, mittens, stockings, socks and sockettes (not being knitted or crocheted goods) and made-up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets:	
	(a)	textile	
	(b)	plastic	
	(c)	rubber	
	(d)	leather	20%
	<i>Chapter 62: Other made-up Textile Articles:</i>		
Exempt	62.01	Travelling Rugs and Blankets	20%
15%	62.02	Bed, table, toilet and kitchen linen; curtains and other furnishing articles	20%
15%	62.03	Sacks and bags of a kind used for packing	Free
	62.04A	Tarpaulins and sails	15%
	B	Awnings, blinds, tents and camping goods	20%
	62.05A	Other made-up textile articles (including dress patterns)	20%
	B	Mosquito nets	Free
	<i>Chapter 63: Old Clothing and other Textile Articles:</i>		
Exempt	63.X	Clothing and household linen and textile furnishings showing signs of appreciable wear, rags for use as wipers, cotton waste	20%
	SECTION XII—FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS, AND PARTS THEREOF: PREPARED FEATHERS AND ARTICLES MADE THEREWITH: ARTIFICIAL FLOWERS: ARTICLES OF HUMAN HAIR, FANS		
	<i>Chapter 64: Footwear, Gaiters and the like: Parts of such Articles:</i>		
20%		Footwear with outer soles and/or uppers of rubber, artificial plastic material, of leather, of wood, of cork or of any other material, and parts of such footwear excepting metal parts. Gaiters, spats, leggings, cricket pads, shin-guards, and similar articles and parts thereof	15%

Tariff	Classification No.	Unit of Quantity	Tariff
	<i>Chapter 65: Headgear and Parts Thereof:</i>		
	65.X	Hat-forms, hat-shapes, hats and other headgear and parts thereof	15%
	<i>Chapter 66: Umbrellas, Sunshades, Walking-sticks, Whips, Riding-crops and Parts thereof:</i>		
Exempt 20% 20%	66.X	Umbrellas, sunshades, walking-sticks, whips, riding-crops and the like ..	15%
	<i>Chapters 67: Prepared Feathers and Down and Articles made of Feathers or of Down Artificial Flowers: Articles of Human Hair; Fans:</i>		
	67.X	Ornamental feathers, artificial flowers, wigs, hair pads and nets and fans	25%
15% 20%	SECTION XIII—ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS: CERAMIC PRODUCTS: GLASS AND GLASSWARE		
	<i>Chapter 68: Articles of Stone, of Plaster, of Cement, of Asbestos, of Mica, and of similar materials:</i>		
	68	Paving, monumental and worked stones (includes 68.01-68.05)	15%
	68.09	Heat insulating materials, panels, boards, tiles and blocks (includes 68.07) ..	10%
	68.10	Other articles of plastering materials:	
	68.10	building supplies	10%
	68.10	others	15%
	68.10	Articles of cement, concrete or other artificial stone	10%
	68.10	Fabricated asbestos and articles thereof:	
	68.10	building supplies	10%
	68.10	for other purposes	15%
20%	68.10	Articles of stone or other mineral substances:	
	68.10	statues, etc.	20%
	68.10	others	15%
	68.10	Other articles of stone, cement, plaster, asbestos, mica and of similar materials, n.e.s.o.i.	15%
20% 20% Exempt 15% 20%	<i>Chapter 69: Ceramic Products:</i>		
	69	Ceramic products for building purposes (including 69.01 to 69.09)	10%
	69.11	Tableware and articles used for domestic purposes (includes 69.11)	20%
	69.12	Statuettes and other ornaments, articles of personal adornment, articles of furniture	20%
	69.13	Other articles	20%

Tariff	Classification No.	Unit of Quantity	Tariff
	<i>Chapter 70: Glass and Glassware:</i>		
20% Exempt	70.19	Glass beads, imitation pearls, ornaments, etc.	35%
	70.X		
	(a)	Glass and glassware, for use as builders supplies	10%
	(b)	Glassware for domestic purposes and indoor decoration, including mirrors in glass . .	20%
20%	(c)	Articles of glass and glassware, and glass-fibre, n.e.s.o.i	15%
	SECTION XIV—PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF: IMITATION JEWELLERY: COIN		
	<i>Chapter 71: Pearls, Precious and Semi-Precious Stones, Precious Metals, Rolled Precious Metals, and Articles thereof: Imitation Jewellery:</i>		
15%	71	Pearls and precious and semi-precious stones, precious metals and rolled precious metals, unwrought, unworked or semi-manufactured (including 70.01 to 71.10)	35%
		Other articles of precious metal or rolled precious metal:	
15%		cutlery, table ware, plates, bowls, etc. . .	20%
		others	35%
15%		Jewellery, Goldsmiths and Silversmiths wares and other articles (includes 71.12 and 71.13)	35%
		Imitation jewellery	35%
	<i>Chapter 72: Coin:</i>		
		Coin	Free
	SECTION XV—BASE METALS AND ARTICLES OF BASE METALS		
	<i>Chapter 73: Iron and steel and articles thereof:</i>		
		Iron and steel and articles thereof (includes 73.01 to 73.09, 73.15, 73.16)	15%
		Iron and steel articles for use as builders supplies including nails (includes 73.10 to 73.14, 73.17, 73.18, 73.20, 73.21) . .	10%
15%		Casks, drums, gas cylinders (includes 73.25)	15%
		Wire, netting, chains, anchors and bolts (includes 73.25 to 73.31):	
		barbed wire and fencing, Fence posts, etc.	Free
		others (excluding nails)	15%
10%		Other articles of iron and steel n.e.s.o.i. . .	15%

Tariff	Classification No.	Unit of Quantity	Tariff
		<i>Chapter 74 to 81: Copper, Nickel, Aluminium, Magnesium, Beryllium, Lead, Zinc, Tin, Other Base Metals employed in Metallurgy, and Articles Thereof, Non-ferrous base metals, wrought and unwrought and articles thereof:</i>	
10%			
15%			
10%	01.X	Plates, sheets and strips; bars, rods, and angles, tubes, pipes and fittings; nails, tacks, staples, bolts and nuts, uninsulated wire including cables, ropes, gauze, fencing or netting; domestic, household and sanitary articles and parts thereof; containers and pressure containers used for the conveyance or packing of goods; guttering, roof capping, skylight frames and other fabricated building components:	
10%			
15%			
20%			
15%			
	(a)	articles used in building construction..	10%
	(b)	articles used in boat-building	10%
15%	(c)	household goods:	
		(i) builders supplies	10%
		(ii) domestic supplies	15%
	(d)	other articles	15%
10%		<i>Chapter 82: Tools, Implements, Cutlery, Spoons, and Forks, of Base Metal, Parts thereof:</i>	
20%	07	Spades, shovels, picks, forks, axes; saws (non-mechanical); pliers, spanners, files, bits, dies, taps, blowlamps, anvils and vices	15%
20%			
20%		Knives with cutting blades:	
		for domestic purposes	20%
		for other purposes	15%
35%		Spoons, forks, fishers, butterknives, ladles and similar kitchen or tableware .. .	20%
10%		Other items, such as coffee mills, mincers and other mechanical appliances of a kind used for domestic purposes in the preparation of food or drink; razors and razor blades, scissors, secateurs, hair clippers, manicure and chiropody sets and appliances	15%
20%			
15%		<i>Chapter 83: Miscellaneous Articles of Base Metals:</i>	
		Locks, padlocks, keys, base metal fittings and mountings (includes 83.02):	
		builders suppliers	10%
		others	10%
		Statuettes and other ornaments	20%
		Other miscellaneous articles of base metals n.e.s.o.i.	15%
35%		SECTION XVI—MACHINERY AND MECHANICAL APPLIANCES: ELECTRICAL EQUIPMENT: PARTS THEREOF	
		<i>Chapter 84: Boilers, Machinery and Mechanical Appliances, parts thereof:</i>	
20%		Internal combustion piston engines, other engines and motors (excluding electrical), (includes 84.08):	
35%			

Quantité r unité	Tarif	Classifi- cation No.	Unit of Quantity	Tarif
	35%	(a)	for aeroplanes	15%
	35%	(b)	for boats	15%
		(c)	others	15%
		84.12	Air conditioning machines:	
		(a)	for domestic purposes	15%
		(b)	industrial purposes	15%
Exempt		84.15	Refrigerators and refrigerating equipment..	15%
		84.21	Spraying appliances:	
		(a)	insects and agricultural works	Free
		(b)	others	15%
		84.56	Machinery to be used in public works con- tracts (includes 84.09 and 84.23) ..	15%
		84.28	Agricultural machinery (includes 84.24 to 84.27)	Free
15%		84.40	Machinery for washing, cleaning and dry- ing:	
		(a)	for domestic use	15%
10%		(b)	for other purposes	15%
		84.41	Sewing machines	15%
		84.55	Office machinery and equipment (includes 84.51 to 84.54)	15%
15%		84.X	Machinery and mechanical appliances n.e.s.o.i.	15%
			<i>Chapter 85: Electrical Machinery and Equip- ment: Parts Thereof:</i>	
Exempt		85.01	Generators, motors and converters	15%
15%		85.15	Radio-telegraphic and radio-telephonic ap- paratus, radio broadcasting and tele- vision reception and transmission apparatus	20%
		85.19	Electrical circuit apparatus, switches, fuses, resistors, insulated wire cable, bars, strip and the like for interior use, electrical conduit tubing and joints (includes 85.23 and 85.27)	10%
		85.20	Electric filament lamps; electrically ignited photographic flash bulbs	15%
		85.X	Other electrical machinery and equipment ..	15%
			SECTION XVII—VEHICLES, AIRCRAFT, AND PARTS THEREOF: VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT	
			<i>Chapter 86: Railway and Tramway Loco- motives, Rolling Stock and Parts there- of; Railway and Tramway Track Fix- tures and Fittings; Traffic Signalling equipment of all kinds (not electrically powered):</i>	
10%		86.X	Locomotives, rolling stock, etc.	15%
10%			<i>Chapter 87: Vehicles, Other than Railway or Tramway Rolling Stock, and Parts thereof:</i>	
15%		87.01	Tractors	15%

Classification No.	Unit of Quantity	Tariff
7.03	Motor vehicles and special lorries (includes 87.02):	
(a)	of less than 1 ton carrying capacity ..	15%
(b)	of more than 1 ton but less than 4 tons carrying capacity:	
(i)	for the transport of persons ..	15%
(ii)	for the transport of goods or materials	15%
(c)	of more than 4 tons carrying capacity ..	15%
7.06	Chassis, bodies, parts and accessories non-electrical (includes 87.04, 87.05) ..	15%
7.07	Factory warehouse trucks, fork lifts, etc. ..	15%
7.09	Motorcycles and cycles fitted with an auxiliary motor	15%
7.10	Cycles not motorised	15%
7.12	Parts and accessories of cycles:	
(a)	motorised	15%
(b)	not motorised	15%
7.14	Trailers and parts thereof excluding tyres and tubes	15%
7.15	Other vehicles, invalid and baby carriages (includes 87.08, 87.11 and 87.13) ..	15%
	<i>Chapter 88: Aircraft and Parts Thereof, Parachutes; Catapults and similar Aircraft Launching Gear; Ground Flying Trainers:</i>	
	Aircraft and accessories, etc.	15%
	<i>Chapter 89: Ships, Boats and Floating Structures:</i>	
	Pleasure craft	20%
	Other ships and boats:	
	(i) to 10 tons nett Ton.	15%
	(ii) over 10 tons but under 20 tons nett .. Ton.	10%
	(iii) over 20 tons but under 30 tons nett .. Ton.	5%
	(iv) over 30 tons Ton.	Free
	(includes 89.01 to 89.03)	
	Floating structures other than vessels—pontoons, buoys, etc.	15%
	SECTION XVIII—OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL, AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS, SOUND RECORDERS AND REPRODUCERS; PARTS THEREOF	
	<i>Chapter 90: Optical, Photographic, Cinematographic, Measuring, Checking, Precision Medical and Surgical Instruments and Apparatus; Parts thereof:</i>	
	Spectacles, medical and dental appliances and instruments, X-ray equipment (includes 90.03, 90.04, 90.11 and 90.17 to 90.19)	Free

Classification No.	Unit of Quantity	Tariff
90.06	Telescopes, binoculars, astronomical equipment (includes 90.05)	20%
90.10	Photographic and cinematographic apparatus and equipment (includes 90.07 to 90.09)	20%
90.29	Parts and accessories:	
(a)	for heading 90.20	Free
(b)	for heading 90.06	20%
(c)	for heading 90.10	20%
(d)	for heading 90.X	15%
90.X	Apparatus and equipment n.e.s.o.i. ..	15%
	<i>Chapter 91: Clocks and Watches and Parts thereof:</i>	
91.X	Clocks, wrist watches, stop watches etc. and parts thereof; clock and watch cases of:	
(a)	ordinary metal	20%
(b)	precious metal	35%
	<i>Chapter 92: Musical Instruments, Sound Recorders and Reproducers: Parts and Accessories of such articles:</i>	
92.X	Pianos, accordians, stringed instruments, etc., gramophones, tape recorders, and tapes; dictaphones; accessories and parts thereof	20%
SECTION XIX—ARMS AND AMMUNITION: PARTS THEREOF		
<i>Chapter 93: Arms and Ammunition: Parts thereof:</i>		
93.01	Side-arms	15%
93.02	Revolvers and pistols	200%
93.06	Other firearms:	
(a)	arms of war	200%
(b)	sporting arms	100%
(c)	miscellaneous arms:	
(i)	for useful purpose	15%
(ii)	for sport, etc. (smooth bore other than Shotguns)	15%
	(includes 93.03 to 93.05)	
93.07	Ammunition and parts:	
(a)	for arms of war	200%
(b)	sporting arms	100%
(c)	for misc. arms:	
(i)	for useful purposes	15%
(ii)	for sport, etc. (smooth bore other than Shotguns)	15%
SECTION XX—MISCELLANEOUS MANUFACTURED ARTICLES		
<i>Chapter 94: Furniture and Parts thereof; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings:</i>		
94.04	Furniture and articles of bedding; mattress supports; articles of bedding or similar	

With the addition of \$A 0.03 or FNH 3.00 for every cartridge of 22 ammunition.]

J.R. No. 1 of 1969.

Quantité par unité	Tarif	Classification No.	Unit of Quantity	Tarif
	15%		furnishings fitted with springs or stuffed with any material, or of foam rubber, whether or not covered (for example mattresses, quilts, eiderdowns, cushions, pouffes and pillows) (includes 94.01, 94.03)	20%
	15%	94.02	Medical, Dental, Surgical or Veterinary furniture including hospital beds with fittings, dentists chairs, etc.	20%
	15%		<i>Chapter 95: Articles and Manufactures of Carving or Moulding Materials:</i>	
	15%	95.X	Worked tortoise shell, mother-of-pearl, ivory, bone, horn and articles thereof; worked vegetable carving material and articles thereof; moulded or carved articles of wax, of stearin, of natural gums and natural resins, etc.	35%
	15%		<i>Chapter 96: Brooms, Brushes, Feather Dusters, Powder Puffs and Sieves:</i>	
	15%	96.X	Brooms, mops, brushes, including paint brushes and rollers, feather dusters, powder puffs	15%
	15%		<i>Chapter 97: Toys, Games and Sports Requisites: Parts Thereof:</i>	
	15%	97.06	Appliances, apparatus, accessories and requisites for gymnastics, athletics, or for sports and outdoor games (excluding personal items of clothing)	10%
	15%	97.X	Toys, games and parts thereof, including toy tricycles and pedal motorcars, dolls, parlour and table games, fishing tackle, nets, decorations, etc.	20%
	20%		<i>Chapter 98: Miscellaneous Manufactured Articles:</i>	
Tonne	15%	98.X	Buttons, studs, cuff links; pens, fountain pens, pencils, propelling pencils, crayons and pastels, slates; date and sealing stamps, typewriter ribbons, stamp pads; mechanical lighters, pipes, cigar and cigarette holders; combs, scent sprays; vacuum flasks and parts thereof; tailors dummies and displays of a kind used for window dressing, of	
Tonne	10%		(a) precious metals	35%
Tonne	5%		(b) others	15%
Tonne	Exempt			
	15%			
			SECTION XXI—WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	
			<i>Chapter 99: Works of Art, Collectors' Pieces and Antiques:</i>	
		99.X	Paintings, drawings and pastels executed entirely by hand; original engravings and sculptures; postage, revenue and similar stamps used or unused but not of current or new issue in the country for which they are destined; collections and collectors' pieces of zoological, botanical or historical interest; antiques of an age exceeding 100 years	Free

**EXEMPTIONS FROM CUSTOMS DUTIES ON IMPORTATION
OR TAKING OUT OF BOND**

Amended by
J.R. No. 5
of 1964.

By reason of the purpose for which they are imported, or are intended to be used, the goods in this Section are either exempt from duty or are liable to duty at lower rates than those to which they would be liable under Section (2) of this Part, subject to the conditions and limitations shown in each case.

Sub-section X-1: French, British and Condominium Administrations

Goods imported by and for the use of the French, British and Condominium Administration Administrations.

Sub-section X-2: Warship supplies

Goods imported for the use of French or British warships; which are certified on importation and certified on a signed undertaking by a responsible person to be solely for use on French or British warships.

Sub-section X-3: South Pacific Commission

Goods imported for the use of the South Pacific Commission.

Sub-section X-4: Marine life saving equipment

(a) Life saving equipment including life jackets, life buoys, buoyant apparatus, sea making dye, distress flares, rockets and other pyrotechnic devices used in life saving;

(b) Signal equipment including morse signalling lamps, code flags, semaphore flags, fog horns and sirens;

provided that the controller of Customs is satisfied as to be solely for use on ships or

Sub-section X-5: Firefighting equipment

Firefighting equipment including fire engines, fire hose and couplings, fire extinguishers and materials for use therein admitted as such by the Controller of Customs.

Sub-section X-6: Aircraft and airport equipment, spare parts and stores

Aircraft, and—

(a) aircraft equipment consisting of articles other than stores and spare parts of a removable nature, for use on board an aircraft during flight, including first-aid and survival equipment;

(b) spare parts consisting of articles of a repair or replacement nature for incorporation in an aircraft including engines and propellers;

(c) ground equipment consisting of articles of a specialised nature for use in the maintenance, repair and servicing of an aircraft on the ground, including testing equipment and cargo and passenger handling equipment;

(d) fuels, oils and greases;

(e) consumable stores for use on board an aircraft during flight;

which are imported and declared to be solely for use in—

(i) the establishment or maintenance of any international air service,

(ii) the establishment or maintenance of an approved local air service,

provided that the exemptions in sub-paragraphs (a), (b), (c) and (d) may be extended to goods of the kind mentioned therein intended for the use of flying

as approved by the Resident Commissioners and further provided that the Controller of Customs shall be satisfied before exempting articles under sub-

paragraph (e) that such goods are for use in aircraft employed in international air services.

Sub-section X-7: Stationery for shipping and airline companies

Waybills, consignment notes, bills of lading, tickets, labels and similar items; which are imported and declared to be solely for use by international airline and shipping companies, and are admitted as such by the Controller of Customs.

Tarif

Chapter X-8: Yachts

Yachts and similar craft being the property of tourists or temporary residents; which are imported and declared to be solely for the use of their owners and not for use commercially.

Chapter X-9: Passengers baggage: Personal effects

1. Accompanied baggage of a passenger consisting of—

- (a) a reasonable quantity of wearing apparel, articles of a personal adornment and toilet requisites whether new or used;
- (b) such articles which might reasonably be expected to be carried for regular and private use whilst travelling (excluding firearms and ammunition);

provided these goods are the passenger's own exclusive property, are for his own use, and are not intended for gift, sale, exchange or trade.

2. Household effects—

- (a) which accompany a person intending to reside in the New Hebrides for a period exceeding two years and are proved to the satisfaction of the Controller of Customs to have been in bona fide use for a reasonable period and are not imported for disposal to a third party;
- (b) which are imported within a reasonable period before or after the arrival of the passenger;

provided that the articles in sub-paragraph (b) would have been exempted of duty had they been imported under sub-paragraph (a) and further provided that a person may import household effects under either (a) or (b) on one occasion only.

3. Wedding presents—not exceeding £250 in value;

provided that the importer was not married more than six months prior to the date of importation of the goods, that the goods are not intended for sale or disposal, and that they are the bona fide property of the importer.

4. Personal effects, not being merchandise, of persons ordinarily resident in the New Hebrides who have died abroad.

Chapter X-10: Post and airfreight packages

Articles arriving by post or airfreight for the personal use of the addressee where the duty payable would not exceed 4/- Stg.;

provided that the Controller of Customs may, at his discretion, determine that more than one parcel addressed to the same or several persons may be treated as a single parcel and duty shall be assessed accordingly.

Chapter X-11: Returned goods

Goods exported for repair or cleaning and re-imported within a reasonable period;

provided that the cost of any new materials used in the repair is shown to the satisfaction of the Controller of Customs for duty assessment and further provided that the goods have been produced to the Controller of Customs prior to re-exportation.

Chapter X-12: Trophies

Cups, medals, shields and similar trophies when won abroad or proved to the satisfaction of the Controller of Customs to be specially for bestowal as a reward for any distinction or prize;

provided that the purpose for which the trophy is to be presented is indelibly inscribed thereon and that its exemption shall not apply or extend to the importation or stocking of the articles for the purpose of trade.

Chapter X-13: Portraits, photographs, films, and sound recordings

- (a) Unframed portraits, developed photographs, developed negatives, undeveloped films and sound recordings;
- (b) recordings of a type used for language instruction;

20%

20%

35%

15%

10%

20%

35%

15%

provided that the Controller of Customs is satisfied that the goods imported under sub-paragraph (a) have only a personal or sentimental value to the importer and are not intended for sale or for public exhibition or performance.

Chapter X-14: Samples and advertising matter

(a) Samples cut, mutilated or otherwise spoiled so as to render them unmerchantable;

(b) signs and advertising matter for the purpose of advertising some product or service, of no commercial value other than for advertising purposes and admitted as such by the Controller of Customs;

(c) samples and articles temporarily imported by visiting agents; provided that the goods in sub-paragraph (c) are properly invoiced and covered by a signed undertaking to be re-exported within a reasonable period.

Chapter X-15: Legacies

Goods;

which the Controller of Customs is satisfied were belonging to or in the possession of a deceased person and were used by him before his death and were not used or held for business purposes and that the importation thereof is by or for a person resident in the New Hebrides who becomes entitled thereto by virtue of any testamentary disposition or intestacy.

Chapter X-16: Charity

(a) Used goods which are a gift to a charitable or religious organisation; which are imported and declared to be imported by a religious or charitable organisation for free distribution and assistance of hospital patients and persons in need of support;

(b) new or used goods donated to the Red Cross Society for use or free distribution in emergencies and certified by the person for the time being in charge that they are for free distribution;

provided that used clothing imported as charitable gifts admitted as such by the Controller of Customs must be accompanied by a certificate of fumigation and further provided that the Controller of Customs may determine the quantity of goods that may be imported by any organisation.

Chapter X-17: Sporting equipment

Sporting equipment for use in outdoor sports and games including football goals and goals, tennis nets and court enclosures, basket ball nets and goals, judo mats, cricket mats, etc. . . ., in such quantities as the Controller of Customs may deem reasonable;

provided that such imports are made by or on behalf of a sporting organisation or school on a signed undertaking by some person acceptable to the Controller of Customs that such goods and equipment will remain the property of such organisation or school and are not imported for sale or hire, and further provided that this exemption shall not extend to clothing or footwear other than special protective clothing including pads, gloves, arm guards and masks.

Chapter X-18: Gravestones, memorials

Gravestones and such similar memorials to a deceased person.

Chapter X-19: Infant feeding preparations

Infant feeding preparations including canned baby foods and milk preparations specially prepared for babies but excluding preserved, powdered, condensed or sweetened milk;

provided that the Controller of Customs may, at his discretion, determine the quantity to be included in this chapter and further provided that the Controller of Customs shall be satisfied that such goods are being used exclusively for the feeding of infants.

Chapter X-20: Dental surgery and laboratory supplies

(a) Surgery equipment including dental chair units, instrument cupboards and sterilisers;

- (b) laboratory equipment including lathes, clamps, teeth, wax, stainless steel wire and bands, acrylic resins, plaster of Paris;
- (c) filling materials including dental cements, amalgam and mercury, zinc oxide, gold and gold leaf;
- which are imported on a signed undertaking by an approved Dental Surgeon that the goods are solely for use in his dental surgery practice;
- provided that the Controller of Customs is satisfied that such goods are necessary and in such quantity as is required for the proper functioning of each practice.

Chapter X-21: Robes, uniforms, etc.

- (a) Professional robes and wigs of members of the legal profession;
- (b) official uniforms and accessories for members of the French or British Civil Services;
- (c) uniforms for certificated and trainee nurses who are actively following their profession in a recognised medical establishment;
- (d) uniforms and equipment required for the use of the Red Cross, Girl Guides and Boy Scouts' Associations and such other youth organisations approved by the Resident Commissioners;
- (e) medals and official decorations approved by the Resident Commissioners to be worn by persons in the New Hebrides.

Chapter X-22: Church buildings, furniture and furnishings

- (a) Building materials, including paint, for the erection, maintenance or repair of any church;
- (b) furniture and furnishings, including altars, fonts, pulpits and vestments, organs;
- (c) articles for use in connection with the celebration of Divine Worship including Altar Bread and Altar Wines;
- which are declared on importation and certified by a signed undertaking given by a member of the church or mission for which they are intended and who has been designated to the Controller of Customs for this purpose, that the goods are solely for use in a particular church and are not for resale or to be disposed of in any other way.

Chapter X-23: School buildings, furniture and educational supplies

- (a) Buildings materials, including paint, for the erection, maintenance or repair of any school or building attached to or in close proximity of a school and exclusively for the accommodation of boarding pupils or permanent members of the teaching staff;
- (b) schoolroom furniture including desks, chairs and blackboards;
- (c) educational supplies including books, stationery, maps, charts, pencils, pens, etc.;
- (d) technical training tools;
- which are declared on importation and certified by a signed undertaking by a responsible official or employee of the organisation for which they are intended who has been designated to the Controller of Customs for this purpose and by the Senior Education Officer of the British National Service or the Inspector of Schools of the French National Service, that the goods are solely for use in a particular school and not for resale or to be disposed of in any other way;
- provided that the Controller of Customs is satisfied that such goods are necessary for the proper functioning of such establishment and further provided that the goods in sub-paragraph (c) may be sold to the school pupils.

Chapter X-24: Hospital buildings, furniture and medical supplies

- (a) Building materials, including paint, for the erection, maintenance or repair of any hospital or any building attached to or in close proximity to a hospital for the accommodation of permanent members of the hospital staff;
- (b) hospital furniture including beds, bedding and bed linen;
- (c) drugs, medical preparations, medical and surgical dressings and bandages, anaesthetic and oxygen gas;