

JOINT REGULATION

No. 14 of 1978

TO PUT INTO EFFECT the Resolution of the Representative Assembly No. 10 of 1978, passed the 5th day of December 1978, to increase certain taxes.

MADE by the Resident Commissioners under the provisions of Articles 2(2) and 7 of the Anglo-French Protocol of 1914 and Articles 28(3) and 30 of the Exchange of Notes made at London the fifteenth day of September 1977, between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the French Republic.

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| Scheduled Resolution put into effect. | 1. The Resolution of the Representative Assembly No. 10 of 1978, set forth in the Schedule, is hereby put into effect. |
| Repeals and revocations. | 2. Section 2 of the Taxes and Charges (Increases) Regulation No. 7 of 1977 is hereby repealed, the Joint Liquor Licence (Fees) Rules No. 1 of 1974 are hereby revoked, and Joint Decision No. 106 of 1973 is hereby cancelled. |
| Short title and Commencement. | 3. This Joint Regulation may be cited as the Taxes (Increases) Regulation 1978 and shall come into operation on the first day of January 1979. |

ENACTED at Vila this 27th day of December 1978.

The Inspector-General
on special duties,
conferred with the powers
of the Resident Commissioner
for the French Republic in
the New Hebrides.

Her Britannic Majesty's
Resident Commissioner.

J.J. ROBERT

A.C. STUART

RESOLUTION No. 10 of 1978

to increase certain taxes.

The Representative Assembly of the New Hebrides, at its sitting on the 5th day of December 1978 hereby resolves and decides, in accordance with Articles 23 and 30 of the Exchange of Notes of the fifteenth day of September 1977, to adopt the following measures -

- "Increase of vehicle tax.
1. The annual tax on motor vehicles payable under the provisions of section 33 of the Joint Traffic Regulation No. 4 of 1962 shall be as follows -
 - (a) motor bicycles
 - (i) with an engine capacity of 100cc or less FNH 1380
 - (ii) with an engine capacity exceeding 100cc FNH 1725
 - (b) motor cars, which expression includes any vehicle adapted for the carriage of up to eight passengers on permanent seats -
 - (i) with an engine capacity of 1100cc or less FNH 2300
 - (ii) with an engine capacity exceeding 1100cc but not exceeding 1500cc FNH 3450
 - (iii) with an engine capacity exceeding 1500cc FNH 4600
 - (c) other vehicles (including vehicles designed or adapted for the carriage of more than eight passengers).
 - (i) designed to carry a payload of up to 1 ton FNH 3450
 - (ii) designed to carry a payload exceeding 1 ton but not exceeding 3 tons FNH 5750
 - (iii) designed to carry a payload exceeding 3 tons FNH 9200

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Provided that the above rates of tax shall be reduced by fifty per centum where the vehicle is -

- (a) normally used on an island other than Efate or Espiritu Santo ; or
- (b) the vehicle is over five years old ; or
- (c) where a taxi licence has been issued in respect of the vehicle,

and the reduction hereby provided may be granted under one only of the above paragraphs.

Increase of tax upon amusements.

2. Section 5 (1) of the Amusement Machines Tax Joint Regulation No. 10 of 1964 is amended by -

- (a) substituting "fifty-seven thousand five hundred New Hebridean francs (57.500 FNH)" in paragraph (a) ;
- (b) substituting the figures "10.350" for the figures "9.000" in paragraph (b).

Increase in licence fees under JR No. 18 of 1968.

3. The annual licence fees for the sale of alcoholic liquor shall be as follows -

(i)	Urban General Off-Licence	55.200 FNH
(ii)	Rural General Off-Licence	27.600 FNH
(iii)	Limited Off-Licence	11.040 FNH
(iv)	General On-Licence	41.400 FNH
(v)	Limited On-Licence	27.600 FNH
(vi)	Combined General On & Off-Licence	75.900 FNH
(vii)	Combined Limited On & Off-Licence	34.500 FNH
(viii)	Cinema/Theatre Licence	20.700 FNH
(ix)	Club Licence	6.900 FNH
(x)	Occasional Licence	690 FNH
(xi)	Night Club Licence	33.120 FNH
(xii)	Aerodrome Licence (Bauerfield)	34.500 FNH
(xiii)	Aerodrome Licence (Pekoa)	17.250 FNH
(xiv)	Aerodrome Licence (All other aerodromes)	9.200 FNH

(xv) Pleasure Boats Licence 9,200 FNH

or in each case the equivalent sum in Australian Dollars at the official rate of exchange :

Provided that -

- (a) if there are issued in respect of any premises both a Limited On-Licence and an Urban General Off-Licence, the total fees therefor shall be 69,000 FNH
- (b) if there are issued in respect of any premises both a Limited Off-Licence and a General On -Licence, the total fees therefor shall be 46,575 FNH
- (c) if there are issued in respect of any premises both a General On-Licence and a Night-Club Licence, the total fees therefor shall be 55,200 FNH

or in each case the equivalent sum in Australian dollars at the official rate of exchange.

Increase in public vehicle driver's permit fees.

4. Schedule III to the Joint Taxis Regulation No. 36 of 1966 is amended by substituting the figure "600" for the figure "400" and by substituting the figure "300" for the figure "200" and by deleting the reference to Australian pounds and adding at the end : "or the equivalent thereof in Australian dollars at the official rate of exchange."

Increase of fire-arms licence fees.

- 5. (1) The fee payable upon the issue of a Licence under section 9 of the Joint Regulation No. 14 of 1963 shall be -
 - (a) for a rifle - 3000 FNH,
 - (b) for a shotgun - 1000 FNH,

or the equivalent thereof in Australian dollars at the official rate of exchange.

(2) The fee payable on the renewal of a Licence under section 9 of the Joint Regulation No. 14 of 1963 shall be -

- (a) in the case of a rifle - 2000 FNH,
- (b) in the case of a shotgun - 500 FNH,

or the equivalent thereof in Australian dollars at the official rate of exchange.

Increase of airport departure tax.

6. Section 2 of the Joint Airport Departure Tax Regulation No. 57 of 1973 is amended by substituting the figure "400" for the figure "200".