

REPUBLIC OF VANUATU

HOTEL AND LICENSED PREMISES TAX ACT
(EXEMPTION) ORDER No.44 OF 1985

To exempt certain persons and licensed premises and to exempt certain goods and services from the provisions of the Hotel and Licensed Premises Tax Act No. 2 of 1982.

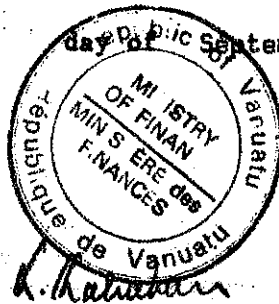
IN EXERCISE of the power contained in section 19 of the Hotel and Licensed Premises Tax Act No. 2 of 1982, I hereby make the following Order:-

1. Persons operating hotels and licensed premises outside the islands of Efate and Espiritu Santo and their adjacent islands are exempted from the requirements of the Act.
2. The proprietors of the following establishments are exempted from the requirements of the Act:-
 - (a) Hideaway Island Gift Shop;
 - (b) Cookis Bar;
 - (c) Ranche de La Colle; and
 - (d) Club Hippique des Fores.
3. The Committee or owner of non-proprietary clubs, operated for sporting, social or recreational activities not for private gain, and not actively seeking and competing for the patronage of tourists are exempted from the requirement of the Act.
4. The owners or operators of tour boats are exempted from the requirements of the Act in respect of such tour boats operated.
5. The owners or operators of restaurants and other licensed premises not having accomodation facilities and being situated on the island of Efate but outside the Port Vila Municipality boundary are exempted from paying 50% of the tax due under the Act.
6. The owners or operators of restaurants and other licensed premises not having accomodation facilities and being situated on the island of Espiritu Santo and its adjacent islands are exempted from the requirements of the Act.
7. The following goods and services are exempted from the requirements of the Act:

- (a) Charges for sporting activities such as squash, tennis, billiards and snooker and membership fees at clubs or associations of a social, sporting or cultural nature where the main purpose of such clubs or associations is not the making of profit;
 - (b) Organisations supplying food to Air Nauru, Air Vanuatu, Ansett Airlines, Polynesian Airlines and Solair for consumption by passengers thereof on international flights, are exempted in respect of food thus supplied;
 - (c) Charges made at hotels, where the hotel proprietor acts only as booking and collecting agent for separate business entities providing auxiliary service of water sports, tours and hire cars;
 - (d) Rents and licence fees paid to hoteliers by separate business entities providing shop facilities in hotel forecourts; and
 - (e) The value of goods or services provided free and the value of discounts given for advertising or business promotion purposes, or for the purpose of promoting the education or training of staff in the hotel or related industries.
8. The Hotel and Licensed Premises Tax (Exemption) Order No. 62 of 1982 is hereby repealed.
9. This Order shall come into force on the day of its publication in the Gazette.

MADE at Port Vila this 27th

day of September, 1985.



K KALSAKAU

Minister of Finance, Commerce,
Industry and Tourism

REPUBLIQUE DE VANUATU

ARRETE D'APPLICATION No. 44 DE 1985 DE LA LOI RELATIVE
A LA TAXE SUR LE CHIFFRE D'AFFAIRES DES HOTELS ET DES DEBITS DE
BOISSONS (EXONERATION)

Exonérant certaines personnes et débits de boissons ainsi que certaines catégories de marchandises et de services des dispositions de la loi No 2 de 1982 relative à la taxe sur le chiffre d'affaires des hôtels et débits de boissons :

LE MINISTRE DES FINANCES

Vu les dispositions de l'article 19 de la loi No 2 de 1982 relative à la taxe sur le chiffre d'affaires des hôtels et débits de boissons

A R R E T E

1. Sont exemptées des exigences de la loi, les personnes exploitant des hôtels et des débits de boissons ailleurs que dans les îles d'Efate et d'Espiritu Santo et les îlots avoisinants.
2. Les propriétaires des établissements suivants sont exonérés des exigences de la loi :
 - a) L'échoppe de souvenirs de Hideaway Island ;
 - b) Cooki's Bar ;
 - c) Ranch de la Colle ; et
 - d) Club hippique des fares.
3. Sont exemptés des exigences de la loi, le conseil ou le propriétaire des clubs ou associations dont le but est de nature sportive, sociale ou récréative, mais pas lucrative ou privée ni recherchant et entrant en compétition pour le clientèle des touristes.
4. Les propriétaires ou les exploitants de bateaux de plaisance sont exemptés des exigences de la loi, en ce qui concerne l'exploitation de bateaux de plaisance.
5. Les propriétaires ou exploitants de restaurants et autres débits de boissons qui n'offrent pas de facilités de logement situés sur l'île d'Efate, mais au delà des frontières de la municipalité de Port-Vila sont exonérés de 50% de la taxe imposée par la loi.
6. Les propriétaires et exploitants de restaurants et autres débits de boissons qui n'offrent pas de facilités de logement et situés sur l'île d'Espiritu Santo et ces îlots avoisinants sont exonérés des exigences de la loi.

COMMENCEMENT

2. This Order shall come into force on the date of signature.

MADE at Port-Vila this 10th day of October 1985.

Kalpokor Kalsakau
KALPOKOR KALSAKAU
Minister for Finance, Commerce,
Industry and Tourism

W. M. Lini
W. M. LINI
Prime Minister