

Commencement: 15 September 2003

CUSTOMS (PENALTY NOTICE) REGULATION

Order 32 of 2003

1. Interpretation

In this Regulation, "Act" means the Customs Act [Cap. 257].

2. Prescribed amounts for penalty notices

For the purpose of section 102(2) of the Act, the prescribed amount in respect of an offence committed under a section of the Act listed in Column 2 of the Table is:

- (a) the amount set out in Column 3 of that Table for a first offence under such section; and
- (b) the amount set out in Column 4 of that Table for a second or subsequent offence under such section.

Table			
Column 1 Item	Column 2 Subsection of the Act	Column 3 Prescribed amount for first offence	Column 4 Prescribed amount for second or subsequent offences
1	18(5)	10,000 Vt	20,000 Vt
2	21(3)	10,000 Vt	20,000 Vt
3	25(7)	10,000 Vt or 2 times value of goods involved, whichever is the lesser	20,000 Vt or 2 times value of goods involved, whichever is the lesser
4	26(4)	10,000 Vt or 2 times value of goods involved, whichever is the lesser	20,000 Vt or 2 times value of goods involved, whichever is the lesser
5	29(3)	10,000 Vt	20,000 Vt
6	31(10)	10,000 Vt or 2 times value of goods involved, whichever is the lesser	20,000 Vt or 2 times value of goods involved, whichever is the lesser
7	32(5)	10,000 Vt or 2 times value of goods involved, whichever is the lesser	20,000 Vt or 2 times value of goods involved, whichever is the lesser
8	36(4)	20,000 Vt	40,000 Vt
9	38(2)	10,000 Vt or 2 times value of goods involved, whichever is the lesser	20,000 Vt or 2 times value of goods involved, whichever is the lesser
10	45(4)	20,000 Vt	40,000 Vt
11	47(3)	10,000 Vt	20,000 Vt
12	51(4)	10,000 Vt	20,000 VT

3. Form of penalty notice

For the purposes of section 102 of the Act, a penalty notice is to be in the form set out in the Schedule.

SCHEDULE

**CUSTOMS ACT [CAP. 257]
PENALTY NOTICE**

**Vanuatu Government
Customs and Inland Revenue
PMB 012 P. VILA**

***Gouvernement de Vanuatu
Service des Douanes et des
Contributions Indirectes***

Part 1

The Customs officer whose name, rank and signature appears at the bottom of the following page, has reason to believe you have committed an offence under the provision/s of the Customs Act [Cap. 257] set out below in Column 1.

You can elect to pay the penalty set out below in Column 2 or Column 3 (whichever applies) or have the alleged offence/s decided by a court.

Column 1 Subsection of the Customs Act [Cap. 257]	Column 2 Prescribed amount for first offence	Column 3 Prescribed amount for second or subsequent offences

Part 2

The date, place and details of the alleged offence/s are set out below

Date of alleged offence/s	Place of alleged offence/s

Details of alleged offence/s

The penalty payable in respect of the alleged offence/s from Column 2 or 3 (whichever applies) on the previous page is set out below:

Alleged offence/s	Penalty payable

Part 3

I offer to pay the penalty listed in Part 2 on the agreement that on payment of the penalty no further action will be taken against me concerning the alleged offence/s.

Name of Offender	Address of Offender	Signature of Offender	Date

This offer is accepted and the above penalty amount has been received

Official Receipt No

Date

for Vt

Name of Offender	Rank of Offender	Signature of Offender	Date