

Commencement: 1 November 2000

## CUSTOMS REGULATIONS

Order 21 of 2000

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#### 1. Ports of entry for the purposes of Customs laws

The following ports are appointed as ports of entry:

- (a) Sola on the island of Vanualava;
- (b) Lenakel on the island of Tanna.

#### 2. Normal working hours of Customs

The normal working hours of Customs are from 7:30 a.m. to 11:30 a.m. and 1:15 p.m. to 4:30 p.m. Monday to Friday (excluding public holidays).

#### 3. Payment for services of Customs officers

(1) If a person requests that the services of a Customs officer be made available outside:

- (a) the normal working hours of Customs; or
- (b) a Customs controlled area; or
- (c) the offices of Customs;

the person must pay to the Director of Customs an attendance charge in accordance with subregulation (2) for the services of each officer so requested.

(2) The rate of the attendance charge for each Customs officer is:

- (a) VT 950 from 6:00 a.m. to 6:00 p.m.; and
- (b) VT 1200 from 6:00 p.m. to 6:00 a.m.

for each hour or part of an hour during which the officer provides services as so requested, subject to a minimum charge of 3 hours for each officer.

#### 4. Outer islands clearance charges

(1) An outer islands clearance charge is payable to the Director of Customs for the clearance by Customs of any ship at Lenakel on the island of Tanna and Sola on the island of Vanualava at the rate of VT 3,000 for each clearance.

(2) To avoid doubt, additional charges are payable in accordance with regulation 3 if the clearance occurs outside the normal working hours of Customs.

#### 5. Declaration fees

A person making a declaration in relation to goods must pay to the Director of Customs for each declaration:

- (a) an information technology processing fee of VT 250; and
- (b) a Customs service fee of VT 500.

**6. Fees for copies of documents**

If a Customs office provides a copy or copies of any document to a person, whether in the form of photocopies, facsimile transmissions, electronic data, printed documents or otherwise, the person must pay to the Director of Customs an amount for the copy or copies calculated at the rate of VT 100 per page.

**7. Refund of duty and service fee**

- (1) A refund of duty is not payable to a person under customs laws unless the amount of the duty to be refunded exceeds VT 5,000.
- (2) If a refund of duty is payable to a person under customs laws, the person must pay to the Director of Customs a refund service fee of VT 5,000 in relation to the refund.
- (3) However, if a natural person imports goods not more than 3 times during a year and a refund of duty is payable in relation to one or more of those imported goods (whether or not the amount of the duty to be refunded exceeds VT 5,000), he or she does not have to pay the refund service fee.

**8. Penalties**

- (1) A person who contravenes or fails to comply with a provision of these Regulations commits an offence against them.
- (2) A person who commits an offence against these Regulations is liable on conviction to a fine not exceeding VT 200,000 or a term of imprisonment of not more than one month, or both.

**9. Penalty for late payment and underpayment**

- (1) A person must pay to the Director of Customs a penalty on any charge or fee payable under these Regulations that is outstanding ("the unpaid amount") as at the due date for payment determined under subregulation (3).
- (2) The penalty is 10% of the unpaid amount for each month or part month during which the unpaid amount of the fee or charge is outstanding.
- (3) The Director of Customs is to determine in writing the due date by which a charge or fee payable under these Regulations is to be paid. However, a person must be given at least 7 days in which to pay any charge or fee.

**10. Recovery of amounts**

A charge, fee, penalty or other amount payable under these Regulations is a debt payable to the State and may be recovered by action in a court of competent jurisdiction.