

REPUBLIC OF VANUATU

BUSINESS LICENSING (SURCHARGE AND ABATEMENT)
ACT NO. 6 OF 1984

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REPUBLIC OF VANUATU

BUSINESS LICENSING (SURCHARGE AND ABATEMENT)
ACT NO. 6 OF 1984

An Act to provide for payment of surcharges and abatement of fees in respect of business licences and matters connected therewith.

BE IT ENACTED by the President and Parliament as follows:-

INTERPRETATION

1. In this Act, unless inconsistent with the context,-

"business licence" means a licence issued under the provisions of the principal Act;

"licence fee" means a fee payable upon the issue of a business licence payable under the provisions of the principal Act;

"licensing authority" has the same meaning as in section 3 of the principal Act;

"principal Act" means the Business Licences Act No. 25 of 1983.

SURCHARGE

2. (1) There shall be paid in respect of every business licence to which this section applies, of a category specified in the first column of the First Schedule hereto a fee (hereinafter called "the surcharge") equal to such percentage of the licence fee as is specified for that category in the second column of the Schedule.
- (2) This section applies to every business licence which is in force during any period between 1 April 1984 and 31 December 1984 inclusive.

PAYMENT OF SURCHARGE

3. (1) The surcharge shall be payable -
- (a) in respect of any business licence subsisting on 31 March 1984 and continuing in force after that date, not later than 30 April, 1984;
- (b) in respect of any business licence issued or renewed on or after 1 April 1984, together with the payment of the licence fee.
- (2) If a surcharge to which subsection (1) applies is not paid within the period or at the time specified therein an additional amount equal to 10 per cent of the surcharge shall be payable for each month or part thereof during which the surcharge remains unpaid.
- (3) On payment of the surcharge the holder of a business licence shall produce the same to the licensing authority which shall endorse the licence to that effect.

CERTAIN PROVISIONS OF THE PRINCIPAL ACT TO APPLY TO SURCHARGE

4. Except where inconsistent with this Act, the following provisions of the principal Act shall apply with respect to the surcharge in the like manner as they apply with respect to the licence fee, namely -
- section 13(4), (5) and (6);
 - sections 14 and 15;
 - section 16(1), (4) and (5).

LANDLORDS NOT TO PASS SURCHARGE TO TENANTS

5. Notwithstanding anything to the contrary contained in any contract of lease, tenancy or letting of any premises, the surcharge and the additional amount, if any, referred to in section 3(2) shall be payable by the person being the holder of the business licence in respect of such premises and shall not be recoverable from the lessee or tenant of such premises.

TEMPORARY ABATEMENT OF LICENCE FEES IN LOCAL GOVERNMENT AREAS

6. (1) Subject to subsection (2) every local government council, having regard to the probable level of turnover of any business within the area of its jurisdiction, being a business of any of the categories specified in the Second Schedule hereto, and in order to avoid hardship, may, at its discretion, abate the licence fee payable in respect of that business by such amount, not exceeding 80 per cent of that fee, as it may think fit.
- (2) The power of a local government council to abate a licence fee shall apply only in relation to such fee due and payable in respect of the year 1984 or any part thereof.
- (3) Where a licence fee already paid by a person is subsequently abated under subsection (1) the local government council shall repay the amount of the abatement to that person.

p. COMMENCEMENT

7. This Act shall come into operation on the date of its publication in the Gazette.

FIRST SCHEDULE
(Section 2)
RATES OF SURCHARGE

Category of business licence as set out in the First Schedule to the principal Act.	Rate of Surcharge as percentage of the licence fee under the principal Act.
A. Businesses situated within the Municipal boundaries of Port Vila and Luganville.	
All categories A, B and C	10%
D1(a) to (i) inclusive and D2(a) to (i) inclusive	10%
D1(j) and D2(j)	10% and 13.75% of the licence fee for each 25 million or part thereof in excess of 125 million
D3 to D6 inclusive	10%
D7(a) to (i) inclusive	10%
D7(j)	10% and 13.75% the licence fee for each 25 million or part thereof in excess of 125 million
D8 to D9 inclusive	10%
D10A(a)(i)	100%
D10A(A)(ii)	200%
D10A(a)(iii)	300%
D10A(b)(i)	100%
D10A(b)(ii)	200%
D10A(b)(iii)	300%
D10B	200%
D11 to D17 inclusive	10%
All categories E, F and G	10%
B. Businesses situated within the local government council areas.	
All categories A	10%
B1 to B9 inclusive, except B4(a) and B5(a)	10%
B10 except B10(a)(i) and B10(b)(i)	10%
B11 to B13 inclusive except B13(a)	10%
B14 except B14(a)	10%
B15 and B17, except B17(a)	10%
C1 and C3	10%

D1, D2 and D5 to D8 inclusive	10%
D10A(a)(i)	100%
D10A(a)(ii)	200%
D10A(a)(iii)	300%
D10A(b)(i)	100%
D10A(b)(ii)	200%
D10A(b)(iii)	300%
D10B	200%
D11 to D16 inclusive	10%
E1, E2, E4, E6, E7 and E8	10%
E10(a)	10%
E11 and E12	10%
All categories F	10%
G1 to G5 inclusive	10%
G13	10%

SECOND SCHEDULE
ABATEMENT OF LICENCE FEES

The provisions of section 6 which relate to the discretionary abatement of licence fees apply to the businesses of the following categories as set out in the First Schedule to the principal Act:

B4(a)
B5(a)
B10(a)(i)
B10(b)(i)
B13(a)
B14(a)
B16
B17(a)

C2

D3, D4, D9 and D17

E3, E5, E9 and E10(b)

G6 to G12 inclusive
G14 to G18 inclusive