

**REPUBLIQUE  
DE  
VANUATU**  
*JOURNAL OFFICIEL*



**REPUBLIC  
OF  
VANUATU**  
*OFFICIAL GAZETTE*

**21 JANVIER 2010**

**EXTRAORDINARY GAZETTE  
NUMERO SPECIAL  
NO. 4**

**21 JANUARY 2010**

**SONT PUBLIES LES TEXTES SUIVANTS**

**NOTIFICATION OF PUBLICATION**

**SHEFA LOCAL GOVERNMENT COUNCIL**

- PROPERTY TAX BY LAW NO. 1 OF 2010

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**PROPERTY TAX BY-LAW**

No: .....1.....2010

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SHEFA LOCAL GOVERNMENT COUNCIL

PROPERTY TAX BY-LAW NO. ....<sup>1</sup>..... 2010

**Background:**

The SHEFA Local Government Region which comprises the Efate and Offshore Islands, Tongoa and the Shepherd Islands and Epi makes it the largest local region in Vanuatu. This comprises the former separate Local Government Administrative Divisions namely the Efate Local Government Council, the Tongoa and Shepherd Islands Local government Council and the Epi Local Government Council. The main Administrative center is located within the former Efate Local Government Council premises in Port Vila with two Sub-District Offices; one at Morua in Tongoa and the other at Rovo Bay in Epi.

The fact that being the largest Local Government Region in Vanuatu and coupled with the fixed (and not proportional) budgetary provisions by way of monthly grants by the National Government, the Council is functioning on a very limited and stringent budget of having to satisfy its fifty thousand (50,000) plus population.

The issue of finance is an ongoing problem faced by the SHEFA Local Government Council and this had compelled the Council to venture into investing in its natural resources and identify and utilize its potential sources of revenue to raise much needed revenue in order for the Council to finance much needed services to its population in the rural areas.

The adoption of the SHEFA Local Government Council Property Tax Rates By-Law will be an additional revenue source for the Council in addition to existing Business License Fees, Civil Status Fees, Physical Planning Permission Fees and Building Permit Fees, Airport Departure Taxes and Seaport Departure Taxes.

It is therefore, the aim of the Council to continue to venture into alternative possibilities to raise its own funds to cater for its services in areas of its administration, economic and social sectors for its population in the future to come. Thus, the Council is proud with the advent of this new tax initiative and aims to have it legalized within good time to legally pave way for its operation for the betterment of the services of the Council.

This By-Law is duly approved and signed today 15<sup>th</sup> day of January 2010 at Port Vila by



Honourable Lami SOPE

President

SHEFA Local Government

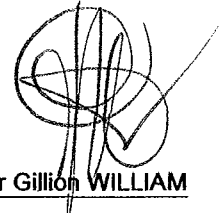
Council

Michel KALWORAI

Secretary General

SHEFA Local Government

Council





Councilor Gillion WILLIAM

Chairman, Legislation Committee

SHEFA Local Government

Council

And by the



Honorable Moana CARCASSES  
Minister for Internal Affairs

at Port Vila on 15<sup>th</sup> day of January 2010

In exercise of the powers conferred on the SHEFA Local Government Council by Section 22 of the Decentralization Act [CAP 230], the SHEFA Local Government Council hereby makes the following By – Law.

1. INTERPRETATION

In this By-Law, unless the context otherwise requires:

“**Financial Situation**” means income records and includes salaries, wages, business profits, business income and includes proceeds of food market sales of owners of property;

“**Council**” means the SHEFA Local Government Council

“**Councilors**” means the SHEFA Local Government Council Councilors elected or appointed under the Decentralization Act (Cap 230);

“**Property**” means any separate house, building or other erection, where such house, building or other erection is either owned or capable of being owned separately and includes plant, machinery and equipment permanently installed or fitted therein;

“**Owner**” means the person who owns the property by having his or her name in the official registry of the Land Records Department of the Ministry of Lands and Natural Resources or any Land Trust within the SHEFA Province and not already included within the boundary of the Province, and includes spouses and children that will inherit the property should the parents die;

“**Person**” includes any statutory body, company of association, or body of persons corporate or incorporated;

“**Secretary of the Area council**” means the Secretary of an Area Council of the SHEFA Provincial Council;

“**Title**” in this By-Law refers to land and strata as registered in the Lands Records Office;

“**Treasurer**” means the Treasurer of the council;

“Valuation Officer” means the Valuation Officer of the Department of Lands appointed under the Valuation Act.

“Field Inspector” means the person appointed by the Council as the Physical Planner who shall inspect buildings for permits and property taxes within the Council jurisdiction.

“Tax Collector” means a person who is appointed by the Council who shall be the Secretary of an Area Council and who shall collect property taxes for the Council.

“Minister” means the Minister responsible for Internal Affairs.

## 2. SHEFA LOCAL GOVERNMENT COUNCIL PROPERTY TAX

The tax on title property duly registered with the Land Records Office and with any Land Trust situated within the boundaries of the council is hereby instituted and the basis and the methods of assessment, levying and collection are laid down by this By-Law.

## 3. DUTIES OF AREA COUNCIL SECRETARY

Under this By-Law, the duties of an Area Council Secretary shall be:

- a) to assist the Valuation Officer,
- b) to assist Council’s Field Inspector, and
- c) to act as a Tax Collector

## 4. RATINGS

(1) The property taxes shall be fixed in accordance with the criteria prescribed hereunder:

- a) for a property used for residential activity, the amount of the property tax shall not exceed:
  - i) fifteen thousand vatu (15,000 vt) per calendar year per concrete building, and

- ii) ten thousand vatu (10,000 vt) per calendar year per semi concrete building,
- b) for a property used for commercial farming, the amount of the property tax shall not exceed:
  - i) fifteen thousand vatu (15,000 vt) per calendar year per concrete building, and
  - ii) ten thousand vatu (10,000 vt) per calendar year per semi concrete building
- c) for a property used for residential activity and managed by Real Estates Agents, the amount of the property tax shall not exceed fifteen thousand vatu (15,000 vt) per calendar year per concrete building,
- d) for a property used for:
  - i) a small scale commercial activity such as a small shop, the amount of the property tax shall not exceed thirty thousand vatu (30,000 vt) per calendar year,
  - ii) a medium scale commercial activity, the amount of the property tax shall not exceed two hundred thousand vatu (200,000 vt) per calendar year,
  - iii) a large big scale commercial activity, the amount of the property tax shall not exceed one million vatu (1.000,000 vt) per calendar year.
- e) for a property used for:
  - i) a small scale industrial activity, the amount of the property tax shall not exceed thirty thousand vatu (30,000 vt) per calendar year,
  - ii) a medium scale industrial activity, the amount of the property tax shall not exceed one hundred and fifty thousand vatu (150,000 vt) per calendar year,
  - iii) a large big scale industrial activity, the amount of the property tax shall not exceed five hundred thousand vatu (500,000 vt) per calendar year.



- f) for a property used for:
  - i) a small scale tourism activity such as guest houses, bungalows and restaurants, the amount of the property tax shall not exceed two hundred thousand vatu (200,000 vt),
  - ii) a medium scale tourism activity such as bungalows and restaurants, the amount of the property tax shall not five hundred thousand vatu (500,000 vt) per calendar year,
  - III) a large big scale tourism activity such as bungalows and restaurants, the amount of the property tax shall not exceed eight hundred thousand vatu (800,000 vt) per calendar year.

f) for a property used for:

- i) an hotel activity, the amount of the property shall not exceed one million five hundred thousand vatu (1.500,00 vt)

- (2) Any person who wishes to obtain more information regarding the rate applicable to properties within the council boundaries shall upon receiving the property tax bill consult with the Treasurer before the expiry date of payment.
- (3) Where any sum having become due and payable in respect of any rates imposed under the provisions of this By-Law remains unpaid for sixty (60) days after the day on which the sum become due and payable, the person liable to pay the same shall thereupon in every case pay an additional amount equal to the three percent (3%) of the amount of such tax in respect of every thirty (30) days or part thereof that the said rates remain unpaid that they fell due and such additional amount shall be recoverable in the same manner as the principle amount.
- (4) In exceptional circumstances the Committee may reduce property tax payment imposed on certain property owners, upon a submitted application as contained in Schedule 1 by a property owner, but shall not totally exempt any one from paying.
- (5) Any property owner who may find difficulty settling his or her property tax on time should make arrangement with the Treasury and the Committee.

## 5. EXEMPTIONS

- (1) The properties that are exempted from the property tax are as follows:
  - (a) High Commissions and Embassies,
  - (b) Residence of High Commissions and Ambassadors,
  - (c) School Classrooms,
  - (d) Hospitals and Clinics,
  - (e) Churches,
  - (f) Residences of Custom Land Owners and other Families and Community Buildings in custom lands except Buildings used for business activities,
  - (g) Residences of the main villages of Efate other than the properties on the leasehold titles the owners of which originally are not from Efate,
  - (h) Custom owned Land that is not under lease and
  - (i) Lands and Properties of Custom Owners located within the Lands owned by such Custom Owners.
  
- (2) The Committee shall have no power to totally impose exemptions of property taxes.

## 6. GARBAGE COLLECTION

- (1) The garbage collection of the properties which are subject of payments of property taxes shall be done either by the SHEFA Local Government Council or by Private Concessions.
  
- (2) The SHEFA Local Government Council may sign a **Garbage Collection Agreement** with the registered Subdivision or Estates within the Physical Planning Zone for Efate and Offshore Islands where possible, to seal their cooperation in this sector of activity for garbage collection of the properties situated in the areas that each Subdivision or Estate is capable of handling them.
  
- (3) The SHEFA Local Government Council may sign a **Garbage Collection Agreement** with Private Persons for the garbage collection of the properties situated in the other areas not covered by the Subdivisions and Estates.

- (4) The Garbage Fees as prescribed in the Garbage Collection Agreement shall be included in the notice of the property tax and paid in the same manner as provided under Subsection 11 (1) of this By-Law.

## 7. DISPOSAL OF GARBAGE

- (1) The SHEFA Local Government Council may sign a Garbage Collection Disposal Agreement with the Port Vila Municipal Council for disposal of garbage collected from the properties situated within its area at the Port Vila Municipal Council disposal site.
- (2) The SHEFA Local Government Council may identify and establish a separate disposal site whereby the garbage collected from the properties within its area shall be disposed.

## 8. PAYMENT BY INSTALLMENT

- (1) There shall be two payments for property taxes per year. The first payment shall be from 1 March to 24 March and the second payment shall be from 1 September to 24 September.
- (2) Any owner who fails to make the full payment within the payment periods must before the expiry of the period make an application to the Council to pay by installments in a form contained in SCHEDULE 2
- (3) The council in receiving the application for payment by installment shall make necessary decision in approving the payment upon condition the Council may impose on the owner.
- (4) The Council may from time to time consult with those approved to pay by installment where there is non payment by them for more than two (2) consecutive periods.
- (5) Any property owner who wishes to pay taxes by installment in the upcoming payment periods shall fill out a form and deposit the same with the Council before 30 June every year.

**9. RECOVERY OF OUTSTANDING PROPERTY TAXES**

- (1) Any person who owes the Council any property taxes in excess of fifty thousand vatu (50,000 vt) shall consult with the Council on how the outstanding taxes will be paid and submit an application form if and where necessary of payment by installment.
- (2) The Council may in certain cases start legal proceedings against owners of properties who fail to pay outstanding property taxes owed to the Council.
- (3) Before the Council commences legal proceedings, the Council must request consultations with the owners concerned where;
  - i) the owner has not consulted with the Council for the last six (6) months
  - ii) the owner has not paid more than two (2) consecutive installments as undertaken in the Installment Application and has not shown any reasonable cause as to non payment.
  - iii) the owner has not done any of the above and totally ignored his or her duty as the owner to pay property taxes owed to the council.

**10. ABATEMENT OF PROPERTY TAX IN CASE OF LOSS**

Whenever by reason by an act of God; tempest, fire or other overwhelming force, any building or property shall have been rendered unfit for occupation, it shall be lawful for the Committee on application being made to them, to remit or postpone in any special case for such period as it shall deem fit the collection of, the whole or any part of the property taxes due and payable under the provisions of this By-Law.

**11. USE OF PROPERTY TAXES BY THE COUNCIL**

- (1) Fifty percent (50%) of the amount of the property taxes collected within the boundaries of the Area Councils shall fund the operations of the SHEFA Local Government Council and administration, the reserve equipment for garbage

collection and the Chiefs operations of the areas property taxes are being collected.

- (2) Notwithstanding the provisions of section 11 (1), the funding of garbage collection equipment and the operations of the Chiefs of the areas property taxes are being collected, shall be subject to the discretion of the SHEFA Local Government Council.
- (3) Notwithstanding the Provisions of the section 11 (1), the other part of the fifty percent (50%) of the amount of the property taxes collected within the boundaries of the Area Councils shall be released by the Committee to finance the cost of various service deliveries in the respective Area Councils such as the registered Subdivisions and Estates as approved by the Council.
- (4) Pursuant to section 11 (3), the financing of the cost of service shall include the maintenance of roads and garbage collections.

## 12. SERVICE OF NOTICES

- (1) Any notice or other document required or authorized to be given to or served on any person under the provisions of this By-Law may be given or served either:
  - a) by delivering it to the person, or
  - b) by leaving it at the usual or last known residence of that person, or in the case of a company at its registered office, or
  - c) by forwarding it by registered post addressed to that person at his or her usual last known residence or the case of a company at its registered office, or
  - d) without prejudice to the foregoing provisions of this section, where the property to which the document to be sent is a place of business of the person to or on whom it is to be given, or served, by leaving it, or forwarding it by registered post addressed to that person at the said place of business.
- (2) The owner of any property which is included in a Valuation List shall, if he is resident outside the boundary of the council or outside Vanuatu for any period or periods exceeding six (6) months in any calendar year, give notice to the

Treasurer of the name of a person resident in the boundary of the council on whom notice of the rate payable shall be served.

### 13. OFFENCES AND PENALTIES

- (1) Any person who obstructs a Valuation Officer or a Secretary of an Area Council or a member of the Committee from carrying out his or her work is guilty of an offence.
- (2) Any person who supplies false information to the Valuation Officer or a Secretary of an Area council or a member of the Committee is guilty of an offence.
- (3) Any person who changes the status of his or her property without informing the Valuation Officer or a Secretary of an Area Council or a member of the Committee is guilty of an offence.
- (4) Any person who assaults or insults a Valuation Officer or a Secretary of an Area Council or a member of the Committee where such assaults or insults directly relate to the official duties of the Valuation Officer or a Secretary of an Area Council or a member of the Committee is guilty of an offence.
- (5) Any person who contravenes the provision of section 16 is guilty of an offence.
- (6) Any person who willfully disobeys written instructions and notices of the Council is in breach of this By-Law.
- (7) Penalty for such offences is fifty thousand vatu (50,000 vt) upon conviction.

### 14. FIRST VALUATION LIST

The first Valuation List shall become operational as from the date of its publication in the Official Gazette.

**15. PUBLICATION OF NOTICES**

Unless otherwise provided in this By-Law, any notice or other matter required to be published under this By-Law, shall be published by affixing the said notice or matter on the official notice board of the Council and it may be published in such other matter, if any, as in the opinion of the person required to publish it, is expedient to give publicity thereto.

**16. CONFIDENTIALITY OF INFORMATION**

Information relating to the business or finance of any person obtained under any power conferred by any provision of this By-Law shall be strictly confidential and shall not be disclosed save in any proceedings for the recovery of rates or for failure to comply with the provisions of this By-Law.

**17. AMENDMENTS**

The Council may from time to time, if deem necessary, amend any sections of this By-Law.

**18. COMMENCEMENT**

This By-Law shall come into force as from the date of its publication in the Official Gazette.

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Schedule 1  
SHEFA Local Government Council

APPLIACTION FORM FOR PROPERTY TAX RATE REDUCTION

1. Personal details:

Name of applicant:.....

Occupation:..... Employer:.....

Are you the rightful owner of the property? YES / NO (*cross whichever is not applicable*)

If your answer is NO, why are you applying.....

.....  
*[IF YOU HAVE ANY DOCUMENTS AVAILABLE, PLEASE ATTACH TO THIS FORM]*

2. Details of property

Title number:..... Location: .....

3. Details of outstanding taxes:

Outstanding property taxes (including penalties) for periods (specify)..... vt. ....

Other taxes (please specify)..... vt. ....

Grand total..... vt. ....

4. Reasons for property tax reduction (*indicate why council should grant you a reduction in rates*)

.....  
.....  
.....

.....  
*[PLEASE PROVIDE ANY SUPPORTING DOUMENTS e.g. medical report, death certificate]*

5. Declaration and signature

I hereby declare that all information provided herein are TRUE.

Signature:..... Date:.....

6. Authorization

I,..... President, approve / do not approve this application (*cross whichever is not applicable*).

Signature:..... Date:.....



Schedule 2

SHEFA Local Government Council

APPLICATION FORM FOR PAYMENT OF OUTSTANDING PROPERTY TAXES IN INSTALLMENTS

1. Personal details:

Name of applicant:.....

Occupation:..... Employer:.....

Are you the rightful owner of the property? YES / NO (cross whichever is not applicable)

If your answer is NO, why are you applying.....

*[IF YOU HAVE ANY DOCUMENTS AVAILABLE, PLEASE ATTACH TO THIS FORM]*

2. Details of property

Title number:..... Location: .....

3. Details of outstanding taxes:

Outstanding property taxes (including penalties) for periods (specify)..... vt. ....

Other taxes (please specify)..... vt. ....

Grand total..... vt. ....

4. Payment details

Monthly payments of vt. .... for ..... months

Fortnightly payments of vt. .... For ..... months

Payment method: Direct payment to council / Debited from bank account / debited from payroll (*cross out whichever is not applicable*)

*[IF YOU CHOOSE TO MAKE PAYMENTS BY DEBIT THROUGH YOUR BANK ACCOUNT OR PAYROLL, PLEASE PROVIDE YOUR BANK ACCOUNT NUMBER OR A CONSENT LETTER FROM YOUR EMPLOYER]*

5. Declaration and signature

I declare that all the information provided herein are TRUE and THEREFORE, I agree to pay the Treasurer the amount of vt. .... every fortnight / every month (cross out whichever is not applicable).

Signature:..... Date:.....

6. Authorization

I,..... President, approve / do not approve this application (*cross whichever is not applicable*).

Signature:..... Date:.....



**REPUBLIC OF VANUATU**

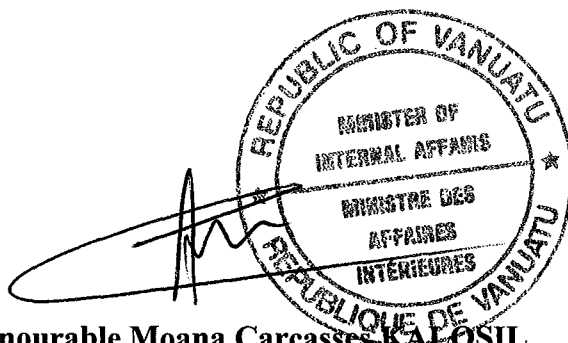
**THE MARRIAGE ACT [CAP.60]**

**PUBLIC NOTICE OF REGISTRATION OF PASTORS FOR CELEBRATING MARRIAGES**

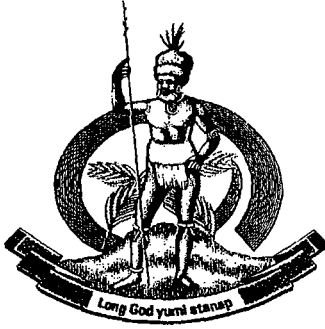
**IN EXERCISE** of the powers conferred upon me by section 3 (1) of the marriage Act [CAP. 60], **IT IS HEREBY NOTIFIED** that the minister of religion of **THE CHURCH OF WORD CHRISTIAN FELLOWSHIP**, as set out below, have been registered to celebrate marriages in accordance with the Marriage Act-

- Leo Moli
- Silas Nilwo
- Mael Moses
- Simon Bwibwi
- Pethual Beru

Made at PORT VILA, 20<sup>th</sup> January 2010.



**Honourable Moana Carcasses ~~KALOSIL~~**  
**Minister of Internal Affairs.**



**REPUBLIC OF VANUATU**

**THE BIRTH REGISTRATION ACT [CAP.61]**

**APPOINTMENT**

**IN EXERCISE** of the powers conferred upon me by section 4(1),(2) of the Civil Status (Registration) Act, I, **MOANA CARCASSES KALOSIL**, Minister of Internal Affairs hereby appoint:-

- Mrs. Anna Toara KALO

As Civil Registration Officer in Luganville Municipal Council in Sanma Province with effect from 21<sup>st</sup> January 2010.

Made at PORT VILA, 21<sup>st</sup> January 2010

Honourable Moana Carcasses KALOSIL  
**Minister of Internal Affairs**