

CONDOMINIUM DES NOUVELLES-HEBRIDES

NEW HEBRIDES CONDOMINIUM

ARRETE CONJOINT 28 de 1973

JOINT REGULATION 28 of 1973

JOINT REGULATION

No. 28
of 1973.

To consolidate and amend the law relating to the issue of business licences.

[Published: Condominium Gazette, No. 327.]

MADE by the Resident Commissioners under the provisions of Article 2 (2), 5 (2), 7 and 8 of the Anglo-French Protocol of 1914 and of the Joint Revenue (Special Provisions) Regulation No. 27 of 1972.

1. (1) In this Regulation unless the context requires—

Interpreta-
tion.

“business” means any occupation (except illegal occupations or occupations specified in Schedule II) carried on for profit provided that a person shall not be deemed to carry on a business in respect of which his sole gain is by way of salary or wages or salary and wages plus commission;

“person” includes reference to a corporation as well as a natural person;

“premises” includes buildings, ships, vehicles or other places where a business is carried on:

Provided that those places which constitute a necessary annexe to the principal place of business shall be deemed to be part of those premises;

“proprietor” means the owner of a business, and includes any person carrying on such business in association with others and in the case of any person or persons carrying on business within the New Hebrides on behalf of persons outside the New Hebrides means the person carrying on such business within the New Hebrides;

“Treasurer” means the Treasurer of the Condominium.

2. (1) Every proprietor shall take out annually a licence which shall expire on the 31st day of December in each year:

Licence to
be taken out
by
proprietor.

Provided that there shall be no liability to take out a licence classification D (10) (B) (landlords—commercial accommodation) prior to the year 1974.

(2) A licence shall be issued upon payment of the requisite fee and in accordance with the procedure prescribed by the next following section by the Treasurer, any officer of the Treasury duly authorised or, outside the areas of Vila and Santo by the district agents or any duly authorised agent of a local council approved by joint decision of the Resident Commissioners, for the collection of licence fees.

(3) The licence issued shall be in the form prescribed in Schedule 3 to this Regulation.

(4) A licence shall not be transferable by the proprietor named therein save that in the event of a business being transferred the Treasurer, his representative in Santo or the district agents outside the areas of Vila and Santo may authorise the substitution of the transferee's name upon the licence for that of the original proprietor.

3. (1) Application for licences and for renewal of existing licences shall be made in writing to one of the persons specified in section 2 (2) above in such form as may be prescribed by joint rules made by the Resident Commissioners:

Application
for licences.

Provided that in the case of an illiterate proprietor such application may be made verbally in the presence of two witnesses.

(2) Application for a licence shall describe—

- (a) the nature of the business;
- (b) description of the premises including any necessary annexe;
- (c) the date of the commencement of the business.

(3) Application for renewal of an existing licence shall be made before the expiry of the existing licence.

(4) Applications for licences or renewal of licences shall be acknowledged in writing forthwith.

4. (1) Subject to the provisions of this section, the fee payable on the issue of a licence shall be the sum prescribed in New Hebridean francs in the third column of Schedule I to this Regulation or the equivalent thereof in Australian dollars at the official rate of exchange at the date of payment. Such fee shall be recoverable as civil debt from the proprietor or from the proprietors jointly or severally.

Licence fees
to be paid.

(2) A licence shall be required in respect of each and every premises at which a business is carried on:

Provided that one licence shall suffice for two or more premises which are immediately adjacent and inter-communicating.

(3) Where a proprietor carries on more than one business on the same premises, he shall take out a licence in respect of each business:

Provided that where by virtue of the foregoing provisions of this subsection a proprietor is liable to pay more than one licence fee he shall pay the fee prescribed in the third column of the Schedule to this Regulation for the licence attracting the highest fee applicable thereunder and shall pay half of the fee prescribed in the said Schedule for each other applicable licence:

And provided further that in any case where a proprietor is liable to pay more than one licence fee as aforesaid and where any business is of such minor extent that it is only incidental to another business or a necessary adjunct thereto, such proprietor shall be exempted from the obligation to take out a licence or to pay any fee therefor.

(4) Where two or more proprietors carry on business independently to each other at the same premises a licence shall be taken out in respect of each business.

(5) Where a licence is taken out for a newly established business for only part of a year the fee payable shall be proportionate to the period covered by the licence. For the purpose of assessment of the fee any part of a month shall count as a whole month.

(6) Where during the course of a year the proprietor changes the nature or extent of his business thereby rendering him liable to the payment of a different licence fee, he shall forthwith so inform one of the persons specified in section 2 (2) above and shall pay or receive such adjustment of fee as may be appropriate.

(7) A licence may be surrendered to one of the persons listed in section 2 (2) above at any time and thereupon the licensee shall be entitled to a proportionate refund of the licence fee commencing from the first day of the month immediately following.

(8) Business licence fees shall be paid within the following time limits—

	Business carried on within town limits of Vila and Santo	Business carried on in any other place
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All classifications

of licence	One month	Three months
	These periods shall run as appropriate from the first day of July in the year 1973 and from the first day of January in each succeeding year to which the fee applies or in the case of any new or increased liability for fees arising during the course of such year from the date on which such liability arises, or in the case of a business set up during the course of a year from the date on which the business is opened.	

(9) If the business licence fee has not been paid in full within the time limits laid down in subsection (8) that part of the fee remaining unpaid shall be increased by ten per centum for each month or part thereof overdue.

5. (1) Any question or dispute as to the application of this Regulation, or as to the exemption, refund or reduction of any licence fee or penalty imposed in accordance with the preceding section shall be submitted in writing to the Treasurer who shall forthwith acknowledge in writing receipt of the same. The Treasurer

Disputes
and appeals.

shall determine the question or dispute and issue a written notification of his decision to the applicant within eight days.

(2) Any person who is aggrieved by the decision of the Treasurer may, within a period of one month from the date on which the decision which he wishes to contest has been notified to him, appeal to the Business Licences Arbitration Commission, the composition and procedure of which shall be established by Joint Rules made by the Resident Commissioners.

No further action shall be taken by the Treasurer to enforce payment of the fee until the Business Licences Arbitration Commission has determined the matter.

* The decision of the Commission shall be final.

6. Every licence shall be at all times displayed prominently on the premises to which it relates.

Licence to
be displayed.

7. (1) Any persons licensed under this Regulation shall at all reasonable times on demand produce and show his licence to any of the following persons—

- (a) any district agent;
- (b) any Police Officer;
- (c) the Treasurer or a Rates and Taxes Officer authorised in writing by the Treasurer.

(2) Where there is reasonable cause to suspect that any business is being carried on in premises or any annexe to them for which no licence has been issued or for which the licence is not appropriate to the business carried on the Treasurer or any District Agent may request from the President of the Joint Court a warrant authorising any of the persons specified in subsection (1) hereof to enter and search at times to be specified in the warrant the aforesaid premises for the purpose of ascertaining the category of the business and the proprietor thereof. Any books documents or records relative to the business shall be shown on demand and copies thereof or extracts therefrom may be made:

Provided that the provisions of this subsection shall not derogate from any privilege or immunity arising with respect of such premises, proprietor, books, documents or records under the provisions of any law applicable thereto within the New Hebrides.

(3) Any person who refuses to permit the lawful investigations or wilfully obstructs the proper exercise of the powers by an official under the provisions of subsection (2) shall be guilty of an offence punishable in accordance with section 9 of this Regulation.

8. Information relating to the business of any person obtained under any power conferred by any provision of this Regulation shall be treated as strictly confidential and shall not be disclosed save for the purposes of any prosecution with respect of such business. Any

Con-
fidentiality
of informa-
tion.

person who without lawful excuse contravenes the foregoing provisions of this section shall be guilty of an offence against this Regulation.

9. Any person who acts in contravention of any provision of this Regulation shall be guilty of an offence and shall be liable on conviction to a fine not exceeding 25,000 FNH or the equivalent thereof in Australian dollars at the official rate of exchange or to a term of imprisonment not exceeding three months or to both such fine and imprisonment. Any offence against this Regulation committed by a native (as defined in Article 8, paragraph 1 of the said Protocol) shall be triable in the Native Court and liable to the same penalty.

Penalties.

10. (1) Where the Treasurer is of the opinion that the main purpose or one of the main purposes for which any transaction was or transactions were effected was the avoidance or reduction of liability to any licence fee he may if he thinks fit with respect of any business or businesses make such adjustment as respects liability to any licence fee as he considers appropriate or as to counter the avoidance or reduction of liability to any licence fee which would otherwise be affected by the transaction or transactions.

(2) Any person aggrieved by any adjustment made by the Treasurer under the foregoing provisions of this section may appeal to the Business Licences Arbitration Commission against the same in the same manner and under the same conditions as prescribed in section 5 (2) hereof.

11. Joint Business Licences Regulation No. 10 of 1973 is hereby repealed without prejudice to any proceedings which may be taken in respect of the recovery of any proportional fee in respect of any licence classification D.1 under the said Regulation immediately prior to its repeal:

Repeal of
Joint Regu-
lation No. 10
of 1973 and
transitional
provisions.

Provided that any payment of a licence fee for the year 1973 made under the provisions of the said Regulation or of the Business Licences Joint Regulation of 1956 prior to the commencement of this Regulation shall be credited against the appropriate fee due under the provisions of this Regulation and appropriate refund made if necessary:

And provided further that in no case other than businesses set up after the thirtieth day of June, 1973 shall any higher fee be payable by any proprietor for the year 1973 under the provisions of this Regulation than would have been payable under the Regulation repealed as aforesaid.

12. This Regulation may be cited as the Joint Business Licences (No. 2) Regulation No. 28 of 1973 and shall come into operation on the date of its publication in the Condominium Gazette.

Citation and commencement.

Made at Vila this twenty-ninth day of June, 1973.

R. LANGLOIS

M. M. TOWNSEND

The Resident Commissioner
for the French Republic.

Her Britannic Majesty's Acting
Resident Commissioner.

SCHEDULE 1

Note: Licence fees shown in the third column marked "T" are applicable to businesses situated in Port Vila and Santo and those marked "R" are the rates applicable to the same business activity carried on elsewhere in the Group.

<i>Classification of Business Licence</i>	<i>Nature of Business</i>	<i>Licence Fee (New Hebridean francs)</i>	<i>Remarks</i>
<i>Class A</i>	<i>Mining and Quarrying</i>		
A1	Mining for minerals	40,000	(i) "Mining for Minerals" includes the extraction, dressing, smelting, crushing, etc. and the beneficiation in any way of any mineral or mineral ore other than stone, gravel, clay or sand.
A2	Quarrying and other mining	40,000	(ii) "Quarrying" includes the extraction dressing, crushing or otherwise treating to render marketable stone, gravel, clay or sand.
<i>Class B</i>	<i>Manufacturing Industries and Trades</i>		Manufacturing means any process which transforms inorganic or organic substances into new products.
B1	Abattoirs, meat packing	40,000	Includes slaughtering, dressing or packing animals and poultry for meat; the processing, curing, smoking, salting, pickling and packing in airtight containers or deepfreezing of meat products including the manufacture of meat soups; the manufacture of lard and other edible animal fats.
B2	Canneries	40,000	Includes canning and bottling (in airtight containers) of fruit and vegetables; the preservation by dehydration or quick freezing of fruits and vegetables; the manufacture of dried fruits and vegetables, preserves, jams, jellies, pickles and sauces and canned soups (other than meat soups); and canning, preserving, processing of fish, fish products and crustacea. (Meat canneries fall within Class B1.)
B3	Oil mills	40,000	Includes the extraction or production of all vegetable, nut, fish oils and the production of residual meals and cake; the rendering of, refining and hydrogenation of oils and fats (other than those derived from animals).

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<i>Classification of Business Licence</i>	<i>Nature of Business</i>	<i>Licence Fee (New Hebridean francs)</i>	<i>Remarks</i>
B4	Bakeries and confectioneries	25,000 T 1,000 R	(i) The manufacture of bread, cakes, pies, pastries and similar perishable bakers' wares; biscuits and similar dry bakery products; spaghetti, noodles and similar products. (ii) Permits the sale retail without further licence through one outlet only.
B5	Manufacture of other food products elsewhere not classified	30,000	Including the manufacture of prepared animal foods, except those specified in Class B3.
B6	Distilleries	40,000	Distilling, rectifying and blending of alcoholic liquors; the distilling of ethyl alcohol for all purposes (the manufacture of alcohol other than ethyl alcohol requires a licence under Class B12); the manufacture of wines, cider, perry and other fermented beverages.
B7	Breweries	40,000	The manufacture of malt and malt liquors such as beer, ale, porter and stout. (Bottling not involving manufacture is licensed under Class D1).
B8	Manufacturers and bottlers of cordials, carbonated waters and other non-alcoholic beverages	20,000	
B9	Manufacturers of tobacco	50,000	The manufacture of all tobacco products.
B10	Manufacturers of wood, wood products, including furniture	40,000	Includes sawmills, planing and other wood mills; the manufacture of wood containers; wood, cane and cork products and the manufacture of furniture and fittings of wood. (Note: Jobbing Carpenters are included under Class C1 or Class C2—Artisans.)
B11	Manufacturers of paper, paper products, printers and publishers	40,000	
B12	Manufacturers of chemicals, chemical products, rubber and plastics	40,000	Includes the manufacture of industrial chemicals, fertilisers, pesticides, paints, varnishes and alcohols (except ethyl alcohol) etc. synthetic or plastic materials, drugs and medicines, soap and cleaning preparations, and the manufacture of products of rubber.

Classification of Business Licence	Nature of Business	Licence Fee (New Hebridean francs)	Remarks
B13	Shipbuilders and repairers: (a) employing permanently less than 7 persons (b) employing permanently 7 or more persons	20,000 50,000	Ship and boat yards engaged in building, repair and specialised painting and caulking of all types of ships, boats, barges, lighters.
B14	Manufacturers of wearing apparel: (a) employing permanently less than 3 persons (b) employing permanently 3 or more persons	6,000 T 600 R 25,000 T 2,500 R	Includes tailors, bootmakers (but not shoe repairers), milliners, dressmakers.
B15	Other manufacturers not elsewhere classified	40,000	Includes the manufacture of non-metallic mineral products (e.g. pottery), fabricated metal products of all kinds and for all purposes; the assembly of vehicles and bicycles; the manufacture of clocks, watches and jewellery and all other manufacture not elsewhere specified.
Class C C1	<i>Construction Industries and Trades</i> Contractors—building, earthwork, electrical, drainage, harbour and road construction etc.— (a) employing less than 6 persons (b) employing 6—15 persons (c) employing more than 15 persons	20,000 40,000 60,000	(i) General and special trade contractors primarily engaged on contract construction in the fields of civil, electrical and structural engineering. Includes marine construction such as dredging, pile driving, underwater rock removal; land drainage and reclamation. (ii) The holder of a Class C1 Licence who operates a quarry solely and exclusively for the purpose of his contracting business is exempted from the payment of the Class A2 Licence fee (but not from obtaining the Licence).
C2	Artisans working alone (or with up to two apprentices)—carpenters, bricklayers, electricians, decorators, jobbing builders, joiners, masons, painters, plumbers, welders, fitters, turners, mechanics, etc.	1,000 T 100 R	Artisans employing more than two apprentices are liable to obtain a Licence under Class C1.
Class D D1	<i>Wholesale and Retail Merchandise Trades: Hotels and Restaurants</i> General Wholesaler where the total annual value of imports and exports is— (a) less than 5,000,000 FNH (b) equals or exceeds 5,000,000 FNH	150,000 250,000	(i) Wholesaling means the resale (without transformation) of new and used goods to retailers, industrial, commercial or professional users and to other wholesalers; includes acting as agents in buying merchandise for, or selling merchandise to such users, and further includes the export of local products.

Classification of Business Licence	Nature of Business	Licence Fee (New Hebridean francs)	Remarks
D2	Petroleum wholesale distributor	100,000	<p>(ii) A Class D1 licence applies to the sale wholesale or retail of merchandise of every description except—</p> <p>(a) petroleum, crude or refined motor spirit, distillate fuels and fuel oils;</p> <p>(b) motor vehicles, tractors and self-propelled machinery and spares therefor (other than tyres).</p>
D3	General Retailer	40,000 T 3,000 R	<p>(i) Permits the holder to import, distribute and sell in bulk petroleum, petroleum products, lubricating oils and greases.</p> <p>(ii) Retailing means the resale (without transformation) of new and used goods to the general public for personal and household consumption or for utilization by shops, stores, business houses, etc.</p>
D4	Petroleum dealer (retail)	30,000 T 3,000 R	<p>(i) A Class D3 licence applies to the retail sale of merchandise of every description except—</p> <p>(ii) motor vehicles, tractors and self-propelled machinery and spares therefor (other than tyres).</p>
D5	Butchers	40,000 T 3,000 R	<p>(i) Permits the holder to sell retail petroleum, petroleum products, lubricating oils and greases, vehicle accessories and equipment but not spares (other than tyres).</p>
D6	Pharmacists and druggists	50,000	<p>Permits the holder to sell only fresh, frozen, preserved, canned meats, fish, crustacea, poultry, and meat/fish/poultry products.</p> <p>A Class D6 licence applies to the retail sale of drugs, medicines, medicinal and pharmaceutical preparations, medical and surgical appliances, sanitary wares, cosmetics, perfumes and toiletries of all kinds.</p>
D7	Automobile dealer	100,000	<p>Permits the holder to distribute and sell motor vehicles of all kinds, agricultural machinery, tractors, road making vehicles and machinery, boats, boat engines; vehicle, machinery spare parts and accessories (including accessories for boats).</p>

Classification of Business Licence	Nature of Business	Licence Fee (New Hebridean francs)	Remarks
D8	Hotels and Motels— (a) less than 12 rooms (b) 12 or more rooms	30,000 60,000	A separate licence under Class D is not required for the operation of restaurant, or cafe facilities on hotel or motel premises.
D9	Restaurants and cafes	30,000 T 2,500 R	Restaurant and cafe facilities operated in connection with hotels, motels or the provision of residential accommodation are included in Class D8.
D10	Landlords A. Residential Accommodation (a) Houses per house— (i) Up to and including 80 square metres covered surface (ii) From 18 square metres up to 150 square metres covered surface (iii) More than 150 square metres covered surface (b) Apartments per apartment— (i) Up to and including 60 square metres internal area (ii) From 61 square metres up to 100 square metres internal area (iii) More than 100 square metres internal area B. Commercial premises— (i) Up to 60 square metres internal area (ii) From 61 square metres up to 150 square metres internal area (iii) From 151 square metres up to 300 square metres internal area (iv) More than 300 square metres	2,500 5,000 7,500 2,500 5,000 7,500 5,000 10,000 15,000 20,000 Nil	(i) The owner of a single house or apartment shall not be liable to take out a licence under Class D10 (A) (a) or (b) in respect of the letting of that house or apartment. (ii) All other landlords shall before 31 July, 1973 and before 15th January in each succeeding year notify the Treasurer of the amount of all residential and commercial accommodation which they have available for letting. At the end of each year all such landlords seeking reimbursement in respect of unlet accommodation shall inform the Treasurer of the details of all residential and commercial accommodation which they have not let, and the periods during which they have not let the accommodation. The Treasurer may then make a refund to the landlord in respect of each calendar month during which any unit of residential or commercial accommodation has not been let. (iii) Landlords who during the course of the year have accommodation available additional to that notified to the Treasurer under (ii) above shall so notify the Treasurer in accordance with S. 4 (6) of the Regulation. (iv) Commercial premises let for different businesses shall be regarded as forming separate premises for each business.
D11	Co-operative Societies	Nil	Applies to all activities of co-operative societies (as defined in Joint Regulation 9 of 1951).
Class E E1	Transportation and Storage Operations Air transport operators within the New Hebrides	15,000	The transport by air of passengers and freight whether by scheduled services or by private charter.

Classification of Business Licence	Nature of Business	Licence Fee (New Hebridean francs)	Remarks
E2	Shipowners (or their Managers/agents/masters' charters)— per vessel (a) up to 30 tons gross (b) 31—100 tons gross (c) over 100 tons gross	2,500 25,000 50,000	Applies only to vessels used for the transport of fare paying passengers and/or cargo and to any vessel used for the purpose of trading or recruiting.
E3	Road transport operators— per vehicle (a) carrying fewer than 6 passengers or 1 ton (b) carrying 6—10 passengers or more than 1 ton (c) carrying more than 10 passengers	7,500 12,500 15,000	(i) Includes passenger transportation and freight trucking services but does not include— (a) Taxi cabs owners/operators; (b) Operators of hire cars; (c) Freight services operated by business concerns solely for conveyance of their own merchandise or materials. (ii) Operators of services outside Efate and Espiritu Santo are liable for 10% of these fees. (iii) Passengers excludes the driver.
E4	Taxi-cab operators— per vehicle (a) carrying not more than 5 passengers (b) carrying more than 5 passengers	6,000 8,000	(i) Applies to operators of vehicles plying for hire where the vehicle concerned is licensed to carry up to 6 persons including the driver. (ii) Operators resident outside Efate and Espiritu Santo are liable for 10% of these fees.
E5	Hire Car operators: with or without driver— per vehicle	10,000	
E6	Storage and warehousing services	25,000	Includes the operation of all storage and warehousing facilities, including bonded warehouses, where such facilities are offered as an independent service for hire by the general public.
E7	Other services incidental to, or in support of transport storage or warehousing operations	40,000	(i) Includes such services as stevedoring (loading and discharging of ships), maintenance and operation of docks and wharves (wharfers); the operation of salvage facilities; packing, crating and forwarding; shipping and travel agents, etc. (ii) Operators of more than one service classified under this heading will be liable for only a single licence fee.

Classification of Business Licence	Nature of Business	Licence Fee (New Hebridean francs)	Remarks
Class F	<p><i>Financial Institutions, Insurance and Real Estate Companies and Business Services</i> <i>Monetary institutions—</i> (a) Commercial and trading banks (b) Savings banks, savings and loans societies, building societies (c) Banking agencies</p> <p>Financial institutions, finance companies, credit institutions, trust and investment companies, security and commodity brokers and underwriters— (a) where a principal place of business is maintained in the New Hebrides; <i>Plus</i> for each expatriate permanent employee in excess of 6 persons (b) where a branch office only is maintained in the New Hebrides.</p>	<p>200,000 7,500 T 1,250 R 2,500</p> <p><i>Basic fee</i> 50,000 10,000</p> <p>50,000</p>	<p>Expatriate employee means any employee recruited from outside the New Hebrides or coming from outside the New Hebrides.</p>
F3	<p>Insurers— (a) writing life assurance only (b) writing general accident and other risks; (c) writing all classes of insurance business</p>	<p>10,000 100,000 150,000</p>	<p>A licence under F3 will only be issued in respect of a recognised insurance company which establishes a principal place of business in the New Hebrides.</p>
F4	<p>Insurance agents, brokers and representatives</p>	<p>25,000</p>	<p>(i) Applies to authorised agents and representatives of recognised insurance companies which have not established a principal office of business in the New Hebrides. (ii) The holder of a Class F3 licence is exempted from the payment of fees under Class F4 (but not from obtaining the licence) in respect of agencies etc. appointed elsewhere in the New Hebrides.</p>
F5	<p>Real estate agents, property developers and managers and the like</p>	<p>40,000</p>	<p>(i) Includes letting and operating real estate, including residential and commercial buildings on behalf of a third party; developing and sub-dividing real estate into lots including the development and sale of real estate on own account; real estate agents and brokers engaged in renting, buying, selling, managing and appraising real estate on a</p>

Classification of Business Licence	Nature of Business	Licence Fee (New Hebridean francs)	Remarks
			<p>contract or fee basis; the lessors of real property other than the operators of hotels, motels, rooming houses and business premises who are licensed under Class D10.</p> <p>(ii) Holders of a Class F5 licence who are themselves professionally qualified Land Surveyors or Valuers or who employ such professionally qualified persons, and who practise professionally as an independent service, require in addition a Class F8 licence and are liable for the fees payable under (a) or (b) of that Class whichever is appropriate.</p> <p>(iii) Operators of more than one service classified under this heading will be liable only for a single licence fee.</p>
F6	<p>Legal practitioners—advocates, barristers, solicitors, attorneys-at-law, notaries public; conveyancers—</p> <p>(a) practising alone</p> <p>(b) for each partner, associate or assistant professionally qualified who is engaged in the business in the New Hebrides.</p>	<p>40,000</p> <p>40,000</p>	
F7	<p>Accounting, auditing and bookkeeping services—accountants, auditors—</p> <p>(a) practising alone</p> <p>(b) for each partner, associate or assistant professionally qualified who is engaged in the business in the New Hebrides.</p>	<p>40,000</p> <p>40,000</p>	<p>Includes data processing and tabulating services whether provided as part of accountancy services or independently.</p>
F8	<p>Engineering, architectural and technical services—architects, consulting engineers, land surveyors, quantity surveyors, valuers, ship surveyors, geologists—</p> <p>(a) practising alone</p> <p>(b) for each professionally qualified person engaged in the business in the New Hebrides.</p>	<p>15,000</p> <p>15,000</p>	<p>Engineering, architectural and technical services carried on in association with manufacturing, construction or other activities are exempted: they are included in Class B or Class C licences as appropriate.</p>
F9	<p>Other business services not separately scheduled</p>	<p>20,000</p>	<p>Includes such services as advertising, business machinery and equipment rental and leasing, duplicating, typing, stenographic, photocopying services, business management and marketing services etc.; customs agencies, agencies not elsewhere classified.</p>

<i>Classification of Business Licence</i>	<i>Nature of Business</i>	<i>Licence Fee (New Hebridean francs)</i>	<i>Remarks</i>
<i>Class G</i>	<i>Businesses Concerned with the Provision of Social, Recreational and Personal Services—</i>		
G1	<i>Professional Services of a Social Nature</i> Medical and dental practitioners	25,000	Medical, surgical and dental practitioners working on their own account. Includes chiropodists, osteopaths, physiotherapists, optometrists, and similar practitioners; nurses and midwives (professionally qualified) working on their own account.
G2	Veterinary surgeons	25,000	Applies to veterinaries working on their own account.
G3	<i>Recreational Services</i> Cinema and theatre operators	30,000 T 5,000 R	
G4	Night-club and dance-hall operators; operators of similar places of entertainment	25,000	Includes establishments such as bowling alleys, billiard and pool rooms, swimming pools and similar indoor and outdoor recreational services available to the general public on payment of a fee or an admission charge.
G5	<i>Personal and household services</i> Motor vehicle repair shops— (a) employing permanently less than 6 persons (b) employing permanently 6—15 persons (c) employing more than 15 persons	20,000 50,000 60,000	
G6	Laundries, dry-cleaning and dyeing plants	20,000 T 2,000 R	For launderers working alone see G11.
G7	Photographic studios	15,000	(i) Includes commercial photography, for advertising; publishing and other industrial uses; the developing and printing of films for the general public or for commercial purposes (other than for the motion picture industry). (ii) Permits the holder to sell retail cameras and accessories, and photographic materials of all kinds.

<i>Classification of Business Licence</i>	<i>Nature of Business</i>	<i>Licence Fee (New Hebridean francs)</i>	<i>Remarks</i>
G8	Barbers and beauty shops	10,000 T 1,000 R	
G9	Miscellaneous repair services	5,000 T 500 R	(i) Includes cobblers, electrical repair shops, watch, clock and jewellery repairing, repair of typewriters, bicycles, household appliances; locksmiths, gunsmiths, upholsterers, cutlers etc. where the repair or renovation offered by the licensee constitutes an independent service.
G10	Owners of vending machines—per machine operated	5,000	
G11	Other personal or household services not elsewhere classified	5,000 T 500 R	Such services as turkish or sauna baths, massage parlours, undertakers, launderers working alone, shopping services, domestic employment agencies, subscription libraries etc.

SCHEDULE II

EXEMPTIONS FROM LICENCES

1. Teachers and professors.
2. Artists, sculptors, engravers, designers.
3. Planters, market and other gardeners, stock breeders, vegetable and fruit hawkers, with the exception of those who are exporters of local products.
4. Fishermen.
5. Plantation stores, if conducted for the exclusive use of the labour of the plantation.
6. Masters, officers and crews of merchant or trading vessels unless they are engaged in business on their own account.
7. Non-proprietary clubs.
8. Religious missions and ministers of religion.

SCHEDULE III

CONDOMINIUM DES NOUVELLES-HEBRIDES

PATENTE DE COMMERCE—TRADING LICENCE (1ère demande/renouvellement) (new/renewal)†

REGLEMENT CONJOINT NO. 28 DE 1973/JOINT REGULATION No 28. of 1973

Nom du Patenté Catégorie(s) comprise(s)
Licence Category(ies) includes

Pour la période/For period.....

Local (village)* sur
Premises at on (ile/island)

* Certifié village de plus de moins de 100 habitants
certified village of more/less than 100 habitants

† Rayer la mention inutile
Delete where necessary

Reçu la somme de
Received the sum of

.....
Agent Percepteur/Revenue Collector

Date.....