

NO. 32

28 DECEMBRE 1998

28 DECEMBER 1998

SONT PUBLIES LES TEXTES SUIVANTS

NOTIFICATION OF PUBLICATION

ORDERS

THE REVOCATION OF DECLARATION OF PROHIBITED IMMIGRATION STATUS ORDER NO. 27 OF 1998.

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THE PORT VILA MUNICIPAL COUNCIL (VACATION OF SEATS) ORDER NO. 28 OF 1998.

LUGANVILLE MUNICIPAL BYE-LAW

MUNICIPALITIES (ERECTION OF AND THE LEVYING OF FEE ON ADVERTISEMENT BOARDS) BYE-LAW NO. 1 OF 1998

SUPREME COURT ORDER

VALUE ADDED TAX TRIBUNAL RULES

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REPUBLIC OF VANUATU

IMMIGRATION ACT ICAP. 66]

THE REVOCATION OF DECLARATION OF PROHIBITED IMMIGRANT STATUS

ORDER NO.27 OF 1988

WHEREAS GARRETT JEMIMA was declared a prohibited immigrant in Vanuatu on the 17th of December, 1988,

NOW THEREFORE IN EXERCISE of the general powers conferred by section 23(1) of the immigration Act [CAP. 66], I, VINCENT BOULEKONE, Minister of Internal Affairs, hereby make the following orders:-

REVOCATION OF PROHIBITED IMMIGRANT STATUS

The declaration that Garrett Jemima is a prohibited immigrant in Vanuatu is 1. hereby revoked.

COMMMENCEMENT

2. ...UCFober 1998.

DATED at Port Vila this 27/5 day of October, 1998.

Mon Minister of Internal Attairs.

REPUBLIC OF VANUATU

MUNICIPALITIES ACT [CAP. 126]

THE PORT VILA MUNICIPAL COUNCIL (VACATION OF SEAT) ORDER NO.28 OF 1998

An Order to declare an office of a councillor of the Municipal Council of Port Vila vacant and for matters incidental thereto.

IN EXERCISE AND IN PURSUANCE of the powers conferred by the provisions of sections 2, 3, 4, 7, 8 and 10 of the Municipalities Act [CAP. 126], as amended (hereinafter called "the Act"), I, VINCENT BOULEKONE, Minister of Internal Affairs hereby make the following Order:-

DECLARATION OF VACATION OF SEAT

1. Whereas:

- (a) The elections called and held for the purpose of electing the present members of the Port Vila Municipal Council (hereinafter called "the Council") took place on or about 24 March 1997 (hereinafter referred to as "the elections");
- (b) During the elections one **KEN HOSEA**, representing the political party commonly known as the Melanesian Progressive Party (hereinafter called "MPP") also contested the elections as a candidate;
- By instrument dated 26 March 1997, the electoral Commission in pursuance of Rule 17 of the Municipal Council Elections (Procedure Rules) Order No. 60 of 1982 declared those candidates (including KEN HOSEA) duly elected as members of the Council;
- (d) Since the declaration made by the Commission, **KEN HOSEA** has served and acted as a member and Councillor within the Council;
- (e) I have caused an enquiry to be made to ascertain whether or not Councillor **KEN HOSEA** owes the Council money and I am satisfied that as at 23 February 1995, he was invoiced the sum of VT40,560 being the fee for a planning permit, which sum is hereinafter referred to as "the debt";

- (f) I am satisfied that this debt is still owing to the Council and the debt remains outstanding;
- (g) Section 8(1) of the Act disqualifies any person from standing as a candidate for election to the Council if such person is in default of payment of any rates, charges or other debts due to the Council for a period exceeding 2 months after the same shall have become due;
- (h) I am satisfied that on or about 24 March 1997, Councillor **KEN HOSEA** was a person to whom the provisions of section 8(1) of the Act would apply, and that being the case he was not entitled nor eligible in law to be a candidate in the first place;
- I am satisfied that the debt owed to the Council by Councillor KEN HOSEA remains outstanding today, which means that not only would the disqualification in section 8(1) continues to apply to him but in pursuance of the provisions of section 10(a) and (b) of the Act, it is not possible for KEN HOSEA to be or continue to be a member of the Council;

NOW THEREFORE IT IS HEREBY DECLARED:

- (i) That **KEN HOSEA** has ceased to be a member of the Municipal Council of Port Vila; and
- (ii) That **KEN HOSEA** has ceased to hold any office within the Municipal Council of Port Vila.

COMMENCEMENT

2. This Order shall come into force on the day of its signature.

MADE at Port Vila this 14th day of <u>Jean</u>, 1 VINCENT BOULEKONE Minister of Internal Affairs

, 1998.

REPUBLIC OF VANUATU

MUNICIPALITIES ACT [CAP. 126]

MUNICIPALITIES (ERECTION OF AND THE LEVYING OF FEE ON ADVERTISEMENT BOARDS) BYE-LAW NO. 1 OF 1998

To provide for the erection of and the Levying of fees for Advertisement Board within the Luganville Municipality.

IN EXERCISE of the powers conferred by section 36, subsections (1) and (2) of the Municipalities Act [CAP. 126], the Luganville Municipal Council hereby makes the following Bye-Laws.

INTERPRETATION

1.

In these By-Laws unless the context otherwise requires: -

"Advertisement Board" means any sign or notice board whether or not it is (constitute) of permanent material and which is designed for advertisement purposes.

ADVERTISEMENT

2.

An advertisement or sign board shall be constructed of either timber, wooden boards, iron sheets or other durable material and shall be affixed to galvanised post.

PROHIBITION OF THE ERECTION OF ADVERTISEMENT BOARDS

- 3. (1) No advertisement boards may be erected within the Luganville Municipality without the prior written approval of the Council.
 - (2) The Council must also approve the actual location of the advertisement board.

THE LEVYING OF FEES

- 4. (1) There is hereby created an annual fee to be known as the advertisement board fee.
 - (2) Upon the approval of the Council under section (1) of the Bye-Law, the person concerned shall pay to the Council treasurer the appropriate advertisement board fee as contained in the schedule hereto.

OFFENCE AND PENALTY

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5.

Any person who fails to comply with Bye-Laws 2 and 3 of these Bye-Laws shall be guilty of an offence and shall be liable on conviction to a fine not exceeding VT20,000 or to a period of imprisonment for a term not exceeding 12 months.

COMMENCEMENT

6.

This Bye-Law shall come into force on the date of its publication in the Gazette.

<u>MADE</u> under the seal of the Luganville Municipal Council at Luganville this $\frac{2}{5}$ day of _____, 1998.

LORD MAYOR



TOWN CLERK

COUNCILLOR

SCHEDULE

Sec. Sec. 3

The fees for an advertisement board or sign board shall be: -

(a) 2m 50cm in length
1m 50cm in width
3m 00cm in height
VT30,000 per annum

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)

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(b) 1m 50cm in length 1m 00cm in width 3m 00cm in height

1.

VT20,000 per annum

(c) The advertisement Board or sign board of less than

(a) and (b) measurement shall be, for a fee of: VT12.000 per annum.

SUPREME COURT OF THE REPUBLIC OF VANUATU

PRIVATE MAIL BAG 041 PORT VILA VANUATU SOUTH WEST PACIFIC PHONE : (678) 22420 FAX : (678) 22692



COURT HOUSE LUGANVILLE, SANTO, VANUATU SOUTH WEST PACIFIC PHONE : (678) 36457 FAX : (678) 36059

ACTING CHIEF JUSTICE'S CHAMBERS

Our ref :

Your ref :

ORDER

In exercise of the power confered by Section 63 of the Court Rules, I hereby make the following Orders:

- 1. The Court vacations shall be from 15th December 1998 to 16th February 1999.
- 2. The Registry will remain open between this period during usual hours.

DATED AT PORT VILA THIS 3rd DAY OF DECEMBER 1998.

Vincent LUNABEK Acting Chief Justice

SUPREME COURT OF THE REPUBLIC OF VANUATU

PRIVATE MAIL BAG 041 PORT VILA VANUATU SOUTH WEST PACIFIC PHONE : (678) 22420 FAX : (678) 22692



COURT HOUSE LUGANVILLE, SANTO, VANUATU SOUTH WEST PACIFIC PHONE : (678) 36457 FAX : (678) 36059

ACTING CHIEF JUSTICE'S CHAMBERS

Our ref :

Your ref :

ARRETE

Dans l'exercise du pouvoir conferré par l'Article 63 du règlement intérieur de la Cour Suprême, il est ordonné comme suit :

ARTICLE 1:

La période des vacances judiciaires de la Cour Suprême est fixée du 15 Décembre 1998 au 16 Février 1999.

<u>ARTICLE 2:</u> Durant cette période, le bureau du Greffe restera ouvert pendant les heures réglementaires.

FAIT A PORT, LE 3 DECEMBRE 1998.



Vincent LUNABEK Acting Chief Justice

<u>LEGAL NOTICE No. OF 1998.</u>

1.1.

VALUE ADDED TAX ACT 1998

VALUE ADDED TAX TRIBUNAL RULES (Section 63)

IN EXERCISE of the powers conferred on the Chief Justice by Section 63 of the Value Added Tax Act No. 12 of 1998, I have made the following Rules:-

1. These Rules may be cited as the Value Added Tax Tribunal Rules.

Interpretation

2. In these Rules:

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"the Act" means the Value Added Tax Act; "the Tribunal" means the Value Added Tax Tribunal as for the time being constituted under Section 61 of the Act; "the Registrar" means the Registrar of the Tribunal.

Registrar of the Tribunal

3. The Chief Registrar of the Supreme Court of Vanuatu will be the Registrar of the Tribunal.

Office of the Tribunal

4. The Office of the Tribunal will be at the Supreme Court Registry at Port Vila.

Place of Sittings

5. The Tribunal may sit for the hearing of an objection, or for the hearing of an interlocutory application incidental to an objection, at any place within Vanuatu which the Tribunal from time to time or at any time may deem convenient for the sitting.

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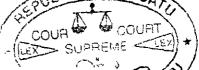
Notice of Objection

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- 6 (1) Every objection to the Tribunal shall be brought by notice of motion (in these Rules referred to as "the notice of objection") in the Form appearing in the First Schedule.
 - (2) The notice of objection shall state clearly and concisely the grounds of the objection. The notice shall be signed by the objector or his agent or barrister and/or solicitor and shall state therein an address for service in Vanuatu to or at which notice, process, and other documents and written communications relating to the objection may be sent by registered post or left for the objector. Service by post on delivery as aforesaid shall be deemed to be good service on the objector.
 - (3) The original notice of objection and one copy thereof shall be filed in the office of the Tribunal within the time notified to the objector by the Director under Subsection (9) of the Section 26 of the Act as the time within which the objector may exercise the right to have the objection heard and determined by the Tribunal.
 - (4) The objector shall cause a copy of the notice of objection to be served upon the Director at his office at Port Vila, either personally or by registered post, within the time referred to in paragraph (3).

Entry of objection and Direction for hearing

- 7 (1) Upon filing of the notice of objection the Registrar shall cause the objection to be entered in the books of the Tribunal and shall obtain a direction by the person for the time being appointed to hold the Tribunal as to day, time and place to be appointed for the hearing of the objection.
 - (2) Unless, on the application of the objector, it is otherwise directed, the place of the hearing of the objection shall be at Port Vila. An objector may apply at any time to the person for the time being appointed to hold the Tribunal for a direction that the objection be entered for hearing at any place other than at Port Vila or, if the objection has been entered for hearing at Port Vila clockange, the



place of hearing. Any such application may be made by motion on not less than four (4) days notice to the Director.

Notice of hearing of Objection

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8. The Registrar shall give not less than twenty eight days' notice in writing (in the Rules referred to as "the notice of hearing") to the objector and to the Director of the day, time and place appointed for the hearing of the objection.

Service

9. Service of the notice of hearing on the Director may be effected by sending a copy of the notice by registered post to him at his office at Port Vila, or by leaving a copy of the notice at that office. Service on the objector may be effected in accordance with paragraph (2) of Rule 6.

Amendment of notice of objection

10. A Notice of objection may be amended at any time by or with the leave of the Tribunal on such terms and conditions as the tribunal may think just.

Attendance of witness under subpoena

11. At the request of the objector or the Director or by the direction of the Tribunal itself, a subpoena ad testificandum or ducus tecum may be issued requiring any person to attend to give evidence or to produce documents in connection with the objection.

Hearing of the Objection

12 (1) On the day fixed for the hearing of the objection or on any other day to which the hearing may be adjourned, the objector, or his agent or barrister and solicitor, shall be heard in support of the objection.



(2) The Tribunal shall then, if it does not dismiss the objection at once, hear the Director or his officer or barrister and solicitor, and in such case the objector shall have the right of reply.

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(3) Subject to the provisions of the Act or to these Rules, the Ordinary Practice and the Rules of the Western Pacific High Court (Civil Procedure) Rules of 1964 and the Rules contained in the Supreme Court Practice 1979 (English) "The White Book" of 1979 will apply, with necessary modifications in relation to an objection or a claim under these Rules.

Fees of Tribunal

- 13 (1) The Fees set out in the second schedule shall be charged and paid in respect of the matters therein specified.
 - (2) The fees to be charged and paid in respect of matters not specified in the said schedule shall be the fees payable in respect of similar matters in civil proceedings in the Supreme Court.

Provided that no fees shall be charged or be payable by the Director in relation to any act, application or proceeding by him in relation to an objection.

Costs

- 14 (1) Subject to the provisions of Section 67 of the Act, the costs of an incidental to an objection shall be in the discretion of the Tribunal but, unless the Tribunal in any particular case for good reason shall think fit otherwise to order, legal practitioners' costs shall not exceed the maximum allowance prescribed by the scale of costs set out in the Third Schedule.
 - (2) When the Tribunal directs that the cost, or any part of the costs, of an objection be paid by the objector or by the State, the Tribunal may specify the amount of such costs to be paid or may direct that the costs be taxed by the Registrar or the Taxing Master.
 - (3) The Tribunal may allow as costs of an objection the altewarces and expenses of witnesses attending the hearing of the objection in



accordance with the Rules for the time being in force in the Supreme Court of Vanuatu in relation to allowances and expenses of witnesses attending at trials before the Supreme Court, and for that purpose any reference in such Rules to the Chief Registrar for the Supreme Court, shall be deemed to be a reference to the Registrar of the Tribunal.

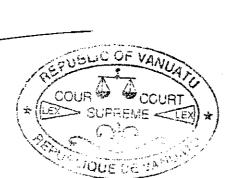
(4) The Tribunal may allow such other necessary costs or allowances as may seem to the Tribunal to be fair and reasonable.

The Tribunal may enlarge time

15. The Tribunal may for good cause enlarge any period of time prescribed by these Rules.

Made at Port Vila, this 27th day of November 1998.

Vincent LUNABEK Acting Chief Justice.



FIRST SCHEDULE (Rule 6 (1))

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VALUE ADDED TAX ACT 1998

In the matter of an objection to the Value Added Tax Tribunal by the Objector

(state particulars of assessment(s) objected against)

be revised or set aside and the state do pay to the Objector the costs of this objection.

And further take notice that the grounds of this objection are as follows:

(set out clearly and concisely the grounds of objection which, save with the leave of the Tribunal, shall be the reasons stated on the objection to the assessment.)

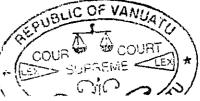
Dated this day of 19.....

Signature of Objector, or his agent or barrister and solicitor

* Address for service:

To the Director of the Value Added Tax, Port Vila.

* The objector must ensure that the address for service given is adequate to secure that notices, etc..., post to or left at that address will reach him without delay.



SECOND SCHEDULE (Rule 13)

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FEES (VAT INCLUSIVE)

	Vatu
1. On filing notice of objection and copy	10.000
2. On filing any other notice or motion and copy	5.000
3. On filing an affidavit or any other document	2.000
4. On sealing a Writ of Subpoena for a witness	5.000
5. On filing a Bill of Costs and obtaining an appointment to tax	5.000
6. On taxation - for every VT1,000 or fraction thereof allowed	500
7. On sealing a certificate or allocatur	5.000



THIRD SCHEDULE

SCALE OF ADVOCATES' COSTS (Rule 14)

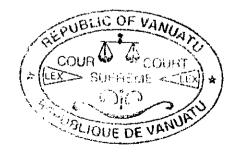
<u>Part 1</u>

FIXED COSTS IN UNDEFENDED CASES (To be endorsed on Notice of Motion/Objection together with Court Fee)

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Where the subject matter or amount does not exceed 50,000VT	2,000 VT
Where the subject matter or amount exceeds 50,000VT but does not exceed 100,000VT	2,500 VT
Where the subject matter or amount exceeds 100,000VT but does not exceed 200,000VT	3,000 VT
Where the subject matter or amount exceeds 200,000VT but does not exceed 500,000VT	5,000 VT
Where the subject matter or amount exceeds 500,000VT but does not exceed 1,000,000VT	7,000 VT
Where the subject matter or amount exceeds 1,000,000VT	10,000 VT

Thereafter, 1/4 % for every 500,000VT, or part thereof, exceeding 1,000,000VT



<u>PART 2</u>

COSTS IN DEFENDED CASES

COUR COURT COUR COURT * LEE SULTERE SULTERE BLIQUE DE VANUETO

(For use on taxation and when itemised bill of costs is required)

SUMMONSES, MOTIONS, OBJECTIONS etc...

- 1. Preparing Notice of Motions, Objection, Claim, Defence (other than a general denial) counterobjection or counterclaim including all particulars annexed or judgment summons and fair copy.
- 2. For each copy required for service
- 3. Preparing request for further particulars of objection or claim or counterobjection or counterclaim and fair copy.
- 4. Preparing further particulars and fair copy.
- 5. For each copy required for service.
- 6. Preparing witness summons or sub-poena (If duces tecum, discretion to taxing master to allow higher fee)
- 7. Copy for service, each witness (If duces tecum, discretion as under Item 6).

Where the assessments of the amount which the Director considers is the tax payable under the V. A. T. Act 1998 amount to:

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100,000VT or under	Over 100,000VT and not exceeding 200,000VT	Over 200,000VT and not exceeding 500,000VT	Over 500,000VT	

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- 8. Preparing notice to produce or admit facts; for each page or part thereof
- 9. Preparing motion paper or any other necessary notice, and fair copy
- 10. Preparing notice of discontinuance and fair copy
- 11. Preparing notice of appointment to tax costs and fair copy

INSTRUCTIONS

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- 12. To sue or defend in any proceedings
- 13. For affidavit
- 14. For interlocutory application
- 15. For trial; each day and part thereof
- 16. For proof of each witness allowed on taxation
- 17. To admit facts



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1,000	1,500	3,000	4,000
250	250	500	500
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DRAWING

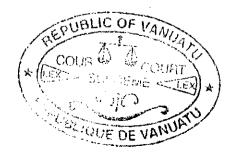
- 18. Admission of facts and fair copy.
- 19. Affidavit and fair copy, per page.
- 20. Accounts, statements and other documents when required by the Tribunal or the opposing party, per page.
- 21. Bill of costs for taxation and fair copy, per page.
- 22. Writ of execution, committal order or warrant and fair copy.

COPIES

23. Of all documents for which no special provision has been made, per page.

ATTENDANCES

- 24. To enter summons, judgment summons or motion, or to file counterobjection, or counterclaim further particulars answer to interrogatories, admission of facts, affidavit of documents, particulars of objection, claim in interpleader proceedings etc.
- 25. On adverse party or his advocate with copy of any document (taxing master to take time and distance into account).

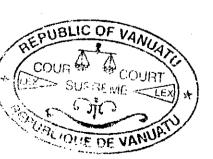


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- 26. To issue subpoena or to discontinue action.
- 27. To apply for costs on receiving notice of discontinuance.
- 28. To inspect documents or produce same for inspection.
- 29. To obtain or give any necessary consent or admission or to swear on affidavit.
- 30. On hearing of judgment summons.
- 31. On an interlocutory application or any other application not otherwise provided for.
- 32. On trial:(a) When case adjourned, not part heard
 - (b) When judgment given in default
 - (c) When case defended for each hour but not exceeding per diem.
- 33. To hear reserved judgment.
- 34. To obtain appointment for taxation.
- 35. To tax bill of costs.
- 36. To issue writ of execution.
- 37. For any other attendance.



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4,000	4,500		0,000
300	300	500	500
200	200	400	400
300	300	500	500
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200	200	400	400

LETTERS etc.

- 38. Letter before action.
- 39. Letter in lieu of attendance which could properly be allowed under Item 37.
- 40. Perusing any necessary document, per page.

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4	4	400	400
2		200	 200

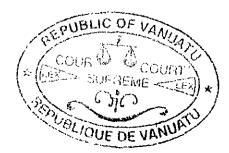
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GARNISHEE PROCEEDINGS

41. Inclusive charge to cover:-Instructions for summons; Instructions for affidavit; Drawing affidavit and fair copy; Attending swearing; Copy to serve; Preparing summons and fair copy; Copy to serve.

1,000	1,500	2,000	2,500
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NOTE: Any step or attendance not specifically provided for by Item 41 shall be according to the general scale.

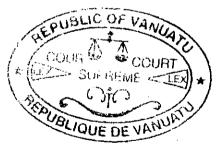


TRAVELLING ALLOWANCES AND EXPENSES

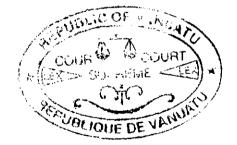
42. For every day or portion of a day during which, in the opinion of the taxing master, an advocate is engaged in travelling from his place of business in the Republic of Vanuatu to the place of trial and returning therefrom, and for every day which, in the opinion of the taxing master, an advocate is necessarily detained at the place of trial, prior to or subsequent to the trial, such an amount per diem as the taxing master may think reasonable but not exceeding.

1,000 1,500 2,000 2,500		*** **********************************	 	
	1,000	1,500	2,500	1.

- 43. In respect of travelling and subsistence expenses, an advocate shall be entitled to charge the amounts actually and necessarily incurred provided that such amounts are considered reasonable by the Taxing Master in the particular circumstances of the case. If an advocate attends in more than one cause, he will be entitled to a proportionate charge, under this and the preceding item, in each cause only.
- NOTE: No allowance or expenses shall be claimed in respect of Items 42 and 43 if another advocate has his place of business at the place of trial and his services were available on an agency basis unless special circumstances are shown.



44. Where the work done is non-contentious business or judgment is given for some relief other than any of those specifically provided for in this scale, such costs shall be allowed under this scale as the Court may direct.





REPUBLIC OF VANUATU

OATHS ACT [CAP. 37]

OATH OF ALLEGIANCE

I, SALING NAUNGA STEPHEN, do swear that I will well and truly serve and bear true allegiance to the Republic of Vanuatu and according to law.

So Help Me God.

SWORN at Port Vila of the day of this October, 1998.

Before Me

Attorne, Gadatal **ATTORNEY GENERAL**

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OF THE REPUBLIC OF VANUATU



REPUBLIC OF VANUATU

CONSTITUTIONAL INSTRUMENT

WHEREAS

- A. On the 10th day of October, 1997 the parties to the Burnham Truce agreed to immediate positive measures to cease armed conflict, for peace and reconciliation and for a return of normalcy and restoration of services in Bougainville;
- B. Whereas the people on Bougainville are desirous of having a Truce Monitoring Group on the ground in Bougainville immediately to carry out the following functions:
 - Monitor and report on the compliance of the parties to the Burnham Truce Agreement with the terms of that Agreement.
 - Promote and instil confidence in the peace progress through presence, good offices and interaction with the local community.
 - Provide people on Bougainville with information on the truce and peace progress.
- C. Vanuatu has agreed to participate in the said Truce Monitoring Group on Bougainville for a period of six (6) months commencing on the 19th of November, 1998;
- D. The Parties to the conflict in Bouganville have requested that the Truce Monitoring Group shall consist of both soldiers and civilians;

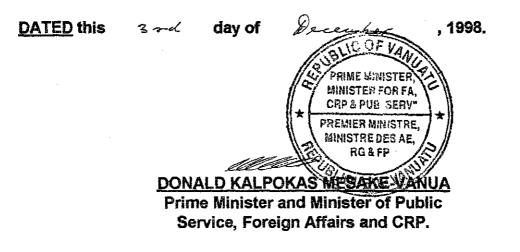
- E. The Participating States have agreed that the Truce Monitoring Group be on Bouganville in the third week of November, 1998.
- F. Due to the imminent departure of Vanuatu's Contingent to the Truce Monitoring Group;

NOWTHEREFOR, by virtue of Article 57(4) of the Constitution **I**, **DONALD NALPORAS MESAKE-VANUA**, Prime Minister of the Republic of Vanuatu hereby appoint -

PASTOR PAROA MARARI

to be the Civilian representing the Government of the Republic of Vanuatu in the Truce Monitoring Group duties on Bouganville for a period of six (6) months commencing on the 19th of November, 1998.

This instrument shall b^e deemed to have come into force on the 19th day of November, 1998.



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AUSTRALIAN FAMILY ASSURANCE LIMITED

PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1997

	Note	1997 \$	1996 \$
<u>-</u>	14010	U	ور
Premium Revenue	2	14,474,840	9,873,612
Outwards Reinsurance Expense		(1,340,144)	(2,137,862)
		13,134,696	7,735,750
Claims Expense	3	5,848,932	2,873,603
Other Underwriting Expenses	4	6,241,385	3,934,193
UNDERWRITING RESULT		1,044,379	927,954
Investment Revenue	5	187,840	212,214
Other Revenue	6	75,719	200
General and Administration Expenses		(867,071)	(733,212)
Operating profit before income tax		440,867	407,156
Income tax attributable to operating profit	7	(184,401)	(120,794)
Operating profit after income tax		256,466	286,362
Accumulated losses at the beginning of the financial year		(1,278,974)	(1,565,336)
Accumulated losses at the end of the financial year		(1,022,508)	(1,278,974)

The profit and loss accounts are to be read in conjunction with the notes to and forming part of the accounts set out on pages 7 to 14.

AUSTRALIAN FAMILY ASSURANCE LIMITED

BALANCE SHEETS AS AT 31 DECEMBER 1997

	Note	1997 \$	1996 \$
CURRENT ASSETS	inote _	3	<u> </u>
Cash		133,983	465,296
Receivables	8	4,181,628	4,264,336
Other	⁹ -	8,152,367	4,480,954
TOTAL CURRENT ASSETS	_	12,467,978	9,210,586
NON - CURRENT ASSETS			
Investments	10	1,229,676	835,265
Property, Plant & Equipment	11	422,740	192,126
Other	12_	113,083	297,484
TOTAL NON - CURRENT ASSETS	_	1,765,499	1,324,875
TOTAL ASSETS		14,233,477	10,535,461
CURRENT LIABILITIES			
Creditors and Borrowings	13	3,123,627	2,199,422
Provisions	14	7,912,358	5,395,013
TOTAL CURRENT LIABILITIES		11,035,985	7,594,435
TOTAL LIABILITIES		11,035,985	7,594,435
NET ASSETS		3,197,492	2,941,026
SHAREHOLDERS' EQUITY			
Share Capital	16	4,220,000	4,220,000
Accumulated Losses		(1,022,508)	(1,278,974)
TOTAL SHAREHOLDERS' EQUITY		3,197,492	2,941,026

Commitments: Note 17

The balance sheets are to be read in conjunction with the notes to and forming part of the accounts set out on pages 7 to 14.



Haines Norton Chartered Accountants

4th Floor, 50 Margaret Street, Sydriey, NSW 2000 GPO Box 4137, Sydney NSW 2001 Telephone : (02) 9299 3844 Facsimile : (02) 9299 3866 Email : hnsyd@hainesnorton.com.au J.B.B. Treatt A.W. Bathgate F. Giannuzzi M.D. Nicholaeff M.J. Coughtrey R J. Fazzari S.P. Guthrie Consultant H.V.L. Chin

INDEPENDENT AUDIT REPORT

To the members of Australian Family Assurance Limited

Scope

We have audited the financial statements of Australian Family Assurance Limited for the financial year ended 31 December, 1997. The company's directors are responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of these financial statements in order to express an opinion 'on them to the members of the company.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Accounting standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and statutory requirements so as to present a view which is consistent with our understanding of the company's financial position, the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the financial statements of Australian Family Assurance Limited are properly drawn up:

- (a) so as to give a true and fair view of:
 - (i) the company's state of affairs as at 31 December, 1997 and its profit and cash flows for the financial year ended on that date; and
 - (ii) the other matters required by Divisions 4, 4A and 4B of Part 3.6 of the Corporations Law be dealt with in the financial statements;
- (b) in accordance with the provisions of the Corporations Law; and
- (c) in accordance with applicable Accounting Standards and other mandatory professional reporting requirements.

6.

M.D. Nicholaeff Partner

Signed on 24 June, 1998.

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Haines Norton Chartered Accountants

AN ASSOCIATION OF FIRMS THROUGHOUT AUSTRALIA - WORLDWIDE WITH UNU INTERNATIONAL



FAMILY ASSURANCE LIMITED (Formerly Solomon Islands Family Assurance Ltd)

The Financial Year Ended 31st December 1997 in respec	Investments 1997 SBD	Investments 1996 SBD	Group Life 1997 SBD	Group Life 1996 SBD	Total 1997 SBD
Particulars					
Balance of accounts as at the 1/1/97	3,904,489	3,487,227	114,302	63,216	4,018,791
Insurance Premiums	1,106,334	638,472	873,903	746,956	1,980,237
Reinsurance Premiums	· -		(19,861)	22,407	(19,861
Total premiums	5,010,823	4,125,699	968,344	832,579	5,979,167
Interest	417,259	212,267	-	-	417,259
Unrealised exchange gains	389,934	362,998	-	-	389,934
Total	807,193	575,265			807,193
C ad Total	5,818,016	4,700,964	968,344	832,579	6,786,360
Amounts Paid or Outstanding Under Policies					
Claims - Death	-	-	826,844	430,762	826,844
Claims - Rebate Surrenders	593,796	281,142	- 	-	- 593,796
Total Policy Payments	593,796	281,142	826,844	430,762	1,420,640
Expenses and Other Outgoings					
Commission Other Expenses	- 365,912	241.580	26,684 418,185	11,423 276,092	26,684 784,097
Total Expenses	365,912	241,580	444,869	287,515	810,781
'articulars			-		
Frencher to investment fluctuation reserve	-	343,753		-	
i	(110,000)	(70,000)		-	(110,000)
Balance of Account at End of Year	4,968,308	3,904,489	(303,369)	114,302	4,664,939
otal	4,858,308	4,178,242	(303,369)	114,302	4,554,939
	5,818,016	4,700,964	968,344	832,579	6,786,360

These financial statements are to be read in conjunction with the attached notes.

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FAMILY ASSURANCE LIMITED (Formerly Solomon Islands Family Assurance Ltd)

Inancial Year Ended 31st December 1997 in respect of Short Term Insurance Business

	1997	1996
. •	SBD	SBD
PREMIUM REVENUE		
; Direct	676,453	231,473
Outward reinsurance expenses	(143,996)	(71,855)
	532,457	159,618
CLAIMS EXPENSES		
Direct	206,789	96,478
Reinsurance and other recoveries revenue	. -	(16,371)
	206,789	80,107
OTHER UNDERWRITING EXPENSES		
Commission	53,135	36,609
Administration expenses	131,283	37,274
	184,418	73,883
UNDERWRITING RESULT	[41,250	5,628
OPERATING PROFIT BEFORE TAX		<u> </u>
TRANSFERRED TO PROFIT & LOSS ACCOUNT	141,250	5,628

These financial statements are to be read in conjunction with the attached notes

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FAMILY ASSURANCE LIMITED (Formerly Solomon Islands Family Assurance Ltd)

Loss Account

the Financial Year Ended 31 December 1997

	1997	1996
	SBD	SBD
Fees Received	64,827	10,015
Transfer from Short Term Insurance Revenue Account	141,250	5,628
	206,077	15,643
Depreciation and Amortisation of Non Current Assets	130,084	135,283
Income Tax Expense	-	· -
	130,084	135,283
OPERATING PROFIT / (LOSS) AFTER INCOME TAX	75,993	(119,640)

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The mancial statements are to be read in conjunction with the attached notes

FAMILY ASSURANCE LIMITED (Formerly Solomon Islands Family Assurance Ltd)

31 December 1997

		. *		Shareholder	's Policy Hole	fer Total	Total
				1997	1997	1997	1996
			Note	<u> </u>	<u>s</u>	5	<u> </u>
Current Assets							
Cash				4 18,446	220,90	8 239,354	726,04
Cash	· ·			s -	4,892,51	•	
Investments			•	, 5 556,929			
Receivables			· ()))(),929	150.00	٥٧٥,١٣١ <i>٢</i>	5 541,043
Total Current Assets				\$75,375	5,304,09	2 5,879,467	5,562,725
Non Current Assets							
			. 7	236,756	106,323	343,079	236,756
investments	•		•		100,52-	-	
Plant & Equipment			8	100,567	-	100,567	165,502
Other			9	489,386	•	489,386	519,348
Total Non Current Assets				826,709	106,323	933,032	921,606
TOTAL ASSETS				1,402,084	5,410,415	6,812,499	6,484,331
			-	i			
nerent Liabilities							
and the second sec						*** ***	
Treditors & Borrowings	. · · ·		10	149,331	271,723	621,054	905,027
otal Current Liabilities			-	349,331	271,723	621,054	905,027
			-		2/1,/25	021,054	/05,027
ion Current Liabilities			••				
alance of Long Term Revenue Account					4,664,939	4,664,939	4,018,791
ubordinated Loan			'n		130,000	130,000	130,000
evestment Fluctuation Reserve			12		343,753	343,753	343,753
			·				
otal Non Current Liabilities				<u> </u>	5,138,692	5,138,692	4,492,544
TAL LIABILITIES				349,331	5,410,415	- 5,759,746	5,397,571
TASSETS			·	1,052,753		1,052,753	1,086,760
		1.					
archolders' Equity							
d Up Capital			13	800,000	-	800,000	800,000
cumulated Profits Beg.				286,760	-	286,760	476,400
fit & Loss Account				75,993	•	75,993	(119,640)
nsfer to Long Term Revenue Account				(110,000)	-	(110,000)	(70,000)
	1						
TAL SHAREHOLDERS' EQUITY				1,052,753		1,052,753	1,086,760

ese financial statements are to be read in conjunction with the attached notes

is Porter naging Director

Ian Coates Director