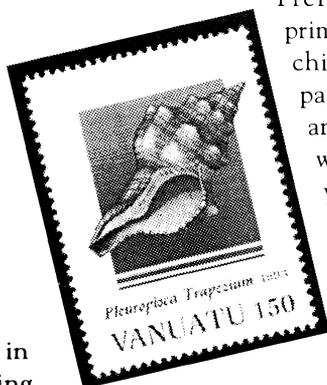


POSTCARD FROM VANUATU

Practising law in the Republic of Vanuatu is like practising law in the Northern Territory of Australia. One attends to the every day tasks of providing advice, drafting pleadings, taking telephone calls, negotiating settlements, appearing in court and generally doing all those good things that lawyers do. The difference is actually being in Vanuatu.

The weather is sub-tropical and pawpaws, bananas and coconuts flourish. Working is no longer a chore or routine because everything that happens to you is new. Getting to work in the morning can involve a short walk and then a ride on a nine seater bus. Everyone that gets on directs the driver where they wish to go or as I noticed after some weeks they need not say anything because Vila is a really small place and the driver already knows where they want to go. The bus which costs 100 vatu (approximately A\$1.20) will go in whichever direction it chooses. It is not a case of first on, first off. It is a great way to see the capital of this beautiful country. Another feature of going to work are the children. They wave and smile and "always" say hello, depending on whether they are francophones or anglophones.

The multilingual nature of the Ni-Vanuatu (from Vanuatu) is an astounding phenomena. It is common for Ni-Vanuatu to state that English is their fourth language. The most commonly spoken language is Bislama, a pidgin language. English and French are also spoken and Ni-Vanuatu also speak localised languages sometimes according to their village, area or island. It is not an understatement to say that Ni-Vanuatu are very, very friendly. At lunchtime (from 11:30-1:30), in the morning, on the weekend, in the afternoon, at work on the bus. You can be guaranteed that almost all people that pass you by or you pass by will say hello. Nearby the State Law office is a



French kindergarten and primary school. At lunchtime children will sit on a green patch of grass near the office and when you walk past they will greet you in French. If you answer in English they will reply in English. If you think you are really clever and say farewell in Bislama they will farewell you in Bislama.

Apart from the friendliness there is the opportunity to go snorkelling in outstanding resorts with beautiful coral and fish every single weekend and the water does not have crocodiles or box jellyfish.

One of the most unreal experiences so far has been my first day in court. I accompanied a Ni-Vanuatu legal officer to court who was appearing in an appeal from the Magistrates court. Normally, proceedings are conducted in English but on this occasion both lawyers and the judge spoke Bislama.

Proceedings are not recorded and the Court house is of tropical design. It used to be the residence of a Dutch judge when Vanuatu was administered by the British and French Condominium. The judge insisted that the doors of the court be opened and so I sat trying to improve my Bislama by listening to legal arguments concerning costs. Needless to say it was a worthwhile experience. Anyway, lukim you!!!!!!! (goodbye for now)

Britt Lardelli is in Vanuatu with the Australian Youth Ambassadors for Development Scheme. The Scheme was an initiative of the Minister for Foreign Affairs and is administered by AusAid, the international aid arm of the Department of Foreign Affairs and Trade. Young skilled people between the ages of 18 and 30 work for periods of 3 to 12 months in Asia or the Pacific. There are 15 Youth Ambassadors in Vanuatu at the present time. Britt will be in Vanuatu until January 2001 and hopes to contribute regularly to Balance.

THE NEW TAX SYSTEM UPDATE

The New Tax System Advisory Board is continuing a program of education and assistance to businesses and non-profit organisations to ensure the implementation to The New Tax System is smooth.

Hands-on workshops

Workshops are being held to explain the Pay As You Go (PAYG) business tax system and Business Activity Statement (BAS). The workshop includes full, practical materials, plus case studies and work sheets. As contracts are signed to deliver these workshops, details will be made available through GST Assist on 13 30 88 or the GST Start-Up Assistance web site at www.gststartup.gov.au

Field Officers still available

Field Officers from the Australian Taxation Office (ATO) are still available for face to face visits to business operators to answer questions, advise on record keeping and assist in preparing their Business Activity Statement. The Commissioner of Taxation has given an undertaking that these visits are an educational initiative and will not be used for any other purpose. A visit can be organised by contacting the Business Tax Reform Information Line for Business on 13 30 88.

As a special measure, one on one assistance will be available for those in the community, voluntary and charity sectors. This assistance can be obtained through the GST Assist help line on 13 30 88.

Extension for BAS lodgement

To help business and community organisations with their initial Business Activity Statement the Commissioner of Taxation has agreed to a transitional lodgement and payment extension for quarterly returns. This is known as the 3-2-1-0 initiative. The Commissioner has extended the due date for the first BAS from 21 August 2000 to 4 September 2000 and the due date for the second BAS from 21 September to 28 September.