

**REPUBLIC OF VANUATU**

**VALUE ADDED TAX (AMENDMENT) ACT NO. 5 OF 2000**

**Arrangement of Sections**

1. Amendment of the First Schedule
2. Amendment of Third Schedule
3. Commencement.

## **REPUBLIC OF VANUATU**

**Commencement**      01/01/00(except section 2 1/8/98)

### **VALUE ADDED TAX (AMENDMENT) ACT NO. 5 OF 2000**

An Act to amend the Value Added Tax Act No. 12 of 1998 (the “Principal Act”).

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

#### **AMENDMENT OF THE FIRST SCHEDULE**

1.      Item 8 of the First Schedule to the Principal Act is amended by deleting “31 December 1999” and substituting “31 December 2000”.

#### **AMENDMENT OF THE THIRD SCHEDULE**

2.      The Third Schedule to the Principal Act is amended by:
  - (a)      deleting clause 7 and substituting the following clause:

“7.      Any supply of goods or services in respect of an approved aid project made directly by a person to a Diplomatic Mission of a foreign state, an international aid organisation or the Government of the Republic of Vanuatu.”;
  - (b)      deleting “31 December 1998” from clause 8.

#### **COMMENCEMENT**

3.      This Act is taken to have commenced on the 1 January 2000, except section 2 which is taken to have commenced on 1 August 1998.