

REPUBLIC OF VANUATU

Assent **28/12/98**
Commencement **01/01/99**

VALUE ADDED TAX (AMENDMENT) ACT NO. 12 OF 1998

An Act to amend the Value Added Tax Act No. 12 of 1998.

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

AMENDMENT OF THE FIRST SCHEDULE

1. Item 8 of the First Schedule to the Value Added Tax Act No. 12 of 1998 is amended by deleting “31 December 1998” and substituting “31 December 1999”.

COMMENCEMENT

2. This Act commences on the 1st day of January 1999.

REPUBLIC OF VANUATU

BILL FOR THE

VALUE ADDED TAX (AMENDMENT) ACT NO. OF 1998

Arrangement of Sections

1. Amendment of the First Schedule to the Value Added Tax Act No. 12 of 1998.
2. Commencement.

REPUBLIC OF VANUATU

BILL FOR THE

VALUE ADDED TAX ACT (AMENDMENT) ACT NO. OF 1998

Explanatory Note

The purpose of the Bill is to amend the Value Added Tax Act No. 12 of 1998 to provide that appropriations are to continue to be an exempt supply until 31 December 1999.

NOVEMBER, 1998

SELA MOLISA
Minister of Finance and
Economic Management