REPUBLIC OF VANUATU

VALUE ADDED TAX (AMENDMENT)  
ACT NO. 3 OF 2007

Arrangement of Sections

1 Amendment

2 Commencement

Be it enacted by the President and Parliament as follows:

1 Amendment
The Value Added Tax Act No. 12 of 1998 is amended as set out in the Schedule.

2 Commencement
This Act commences on the day on which it is published in the Gazette.
SCHEDULE

AMENDMENTS OF THE VALUE ADDED TAX
ACT NO. 12 OF 1998

1  Section 2
Insert in its correct alphabetical position
“International Organisation” means a body where 2 or more States or Governments
are members, and does not include Non-Governmental Organisations.”

2  At the end of the Third Schedule
Add
“14. (1) Any supply of goods or services to an International Organisation that
is listed under Schedule 6 of the Diplomatic Privilege and Immunities
Act [CAP 143], if:

(a) the goods and services are to be used by that International
    Organisation in their services; and

(b) the International Organisation provides a valid approval
    certificate to the supplier of goods and services at the time the
    supply is made.

(2) Approval certificate means a certificate issued by the Director that
    includes the following information:

(a) the name of the International Organisation;

(b) the certificate number;

(c) the period for which the certificate is valid.

(3) An approval certificate may be renewed or revoked by the Director.

(4) To avoid doubt, this clause does not cover the supply of goods or
    services to any person employed by an International Organisation for
    his or her personal use.”