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.
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.