

**REPUBLIC OF VANUATU**

**VALUE ADDED TAX (AMENDMENT)  
ACT NO. 28 OF 2002**

**Arrangement of Sections**

- 1. Amendments**
- 2. Commencement**

Assent 31 December 2002  
Commencement 20 January 2003 except Item 3 of the Schedule  
which commenced on 1 August 1998 and Item 2 of the  
Schedule which commenced on 1 January 2003

## REPUBLIC OF VANUATU

### VALUE ADDED TAX (AMENDMENT) ACT NO. 28 OF 2002

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

Be it enacted by the President and Parliament as follows-

#### **1 Amendments**

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

#### **2 Commencement**

- (1) Subject to subsection (2) and (3), this Act commences on the day on which it is published in the Gazette.
- (2) Item 3 of the Schedule is taken to have commenced on 01 August 1998.
- (3) Item 2 of the Schedule commences on 01 January 2003.

## **SCHEDULE**

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

**1 Section 2 (after paragraph (d) of the definition of associated person)**

Insert

“(da) a company and any person who is associated with another person who is associated with that company; or”.

**2 Section 2**

services are deemed to be supplied outside of Vanuatu unless the supplier and recipient agree that this subsection does not apply to that supply.”.

**5 Section 8**

Repeal the section.

**6 After subparagraph 11(1)(b)(ii)**

Insert

“(iia) the amount of excise tax payable; and”.

**7 At the end of section 12**

Add

“(8) A registered person who receives a supply of goods or services must provide details of that supply to the Director within one month after receiving the supply if:

- (a) the registered person has not received a tax invoice from the supplier of the goods or services within 28 days of requesting such a tax invoice; and
- (b) the registered person has reasonable grounds for believing that the total value of all supplies made by that supplier will exceed the registration threshold amount in the year the supplies were made.”.

**8 After subsection 33(1)**

Insert

“(1A) If the Director serves notice upon a bank, the amount payable referred to in subsection (1) includes money and any interest on that money that:



